AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**43 245 023**	**12 344 221**	**28.5%**	**10 909 110**	**25.2%**	**23 253 332**	**53.8%**	**10 471 638**	**54.4%**	**4.2%**
Property rates	7 652 161	2 545 608	33.3%	1 627 792	21.3%	4 173 400	54.5%	2 170 219	57.3%	(25.0%)
Property rates - penalties and collection charges	214 426	29 629	13.8%	49 601	23.1%	79 231	37.0%	133 051	88.3%	(62.7%)
Service charges - electricity revenue	15 101 997	3 955 795	26.2%	3 612 321	23.9%	7 568 116	50.1%	3 307 549	49.7%	9.2%
Service charges - water revenue	4 296 408	967 381	22.5%	1 011 870	23.6%	1 979 251	46.1%	897 588	44.5%	12.7%
Service charges - sanitation revenue	1 200 521	290 379	24.2%	294 453	24.5%	584 832	48.7%	270 252	48.3%	9.0%
Service charges - refuse revenue	906 987	237 495	26.2%	218 259	24.1%	455 754	50.2%	202 348	53.9%	7.9%
Service charges - other	206 037	42 152	20.5%	40 023	19.4%	82 175	39.9%	41 700	35.1%	(4.0%)
Rental of facilities and equipment	463 163	84 274	18.2%	160 714	34.7%	244 988	52.9%	120 951	57.0%	32.9%
Interest earned - external investments	586 247	124 255	21.2%	145 385	24.8%	269 640	46.0%	127 730	58.3%	13.8%
Interest earned - outstanding debtors	224 507	74 480	33.2%	79 315	35.3%	153 795	68.5%	72 025	82.8%	10.1%
Dividends received	-	-		-		-		-		-
Fines	202 973	(32 162)	(15.8%)	98 613	48.6%	66 451	32.7%	35 881	42.6%	174.8%
Licences and permits	99 252	29 275	29.5%	23 321	23.5%	52 596	53.0%	28 059	48.5%	(16.9%)
Agency services	35 517	6 520	18.4%	6 469	18.2%	12 989	36.6%	3 426	51.3%	88.8%
Transfers recognised - operational	8 953 441	3 243 398	36.2%	2 583 771	28.9%	5 827 170	65.1%	2 217 306	62.8%	16.5%
Other own revenue	3 076 396	740 348	24.1%	942 800	30.6%	1 683 149	54.7%	820 344	59.3%	14.9%
Gains on disposal of PPE	24 989	5 393	21.6%	14 402	57.6%	19 795	79.2%	23 210	59.0%	(38.0%)
Operating Expenditure	**42 934 713**	**10 042 200**	**23.4%**	**10 184 977**	**23.7%**	**20 227 177**	**47.1%**	**9 900 969**	**47.6%**	**2.9%**
Employee related costs	11 818 466	2 643 147	22.4%	3 137 694	26.5%	5 780 841	48.9%	2 793 704	48.3%	12.3%
Remuneration of councillors	603 631	124 409	20.6%	129 584	21.5%	253 993	42.1%	117 049	45.0%	10.7%
Debt impairment	1 024 317	97 583	9.5%	98 657	9.6%	196 240	19.2%	167 262	26.4%	(41.0%)
Depreciation and asset impairment	3 307 860	713 365	21.6%	747 824	22.6%	1 461 189	44.2%	724 903	47.7%	3.2%
Finance charges	1 443 436	353 130	24.5%	401 714	27.8%	754 843	52.3%	494 576	51.9%	(18.8%)
Bulk purchases	12 634 374	3 666 764	29.0%	2 676 787	21.2%	6 343 551	50.2%	2 729 631	51.5%	(1.9%)
Other Materials	260 565	59 212	22.7%	55 745	21.4%	114 957	44.1%	53 282	35.6%	4.6%
Contracted services	4 492 685	955 288	21.3%	1 109 875	24.7%	2 065 163	46.0%	1 070 834	40.3%	3.6%
Transfers and grants	531 398	144 746	27.2%	211 073	39.7%	355 819	67.0%	221 747	68.6%	(4.8%)
Other expenditure	6 815 275	1 283 954	18.8%	1 615 940	23.7%	2 899 895	42.5%	1 523 663	45.3%	6.1%
Loss on disposal of PPE	2 705	601	22.2%	84	3.1%	685	25.3%	4 316	180.4%	(98.0%)
Surplus/(Deficit)	**310 310**	**2 302 022**		**724 134**		**3 026 155**		**570 669**		
Transfers recognised - capital	7 144 840	1 151 299	16.1%	1 938 062	27.1%	3 089 361	43.2%	867 940	28.3%	123.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	47 266	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 502 416**	**3 453 320**		**2 662 196**		**6 115 516**		**1 438 609**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 502 416**	**3 453 320**		**2 662 196**		**6 115 516**		**1 438 609**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 502 416**	**3 453 320**		**2 662 196**		**6 115 516**		**1 438 609**		
Share of surplus/ (deficit) of associate	-	(0)	-	0	-	-	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**7 502 416**	**3 453 320**		**2 662 196**		**6 115 516**		**1 438 609**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**11 886 117**	**1 700 974**	**14.3%**	**2 545 670**	**21.4%**	**4 246 644**	**35.7%**	**1 797 002**	**27.2%**	**41.7%**
National Government	6 362 319	962 716	15.1%	1 466 832	23.1%	2 429 548	38.2%	976 775	27.4%	50.2%
Provincial Government	983 425	349 330	35.5%	511 341	52.0%	860 671	87.5%	264 538	36.8%	93.3%
District Municipality	7 796	-	-	-	-	-	-	14	.5%	(100.0%)
Other transfers and grants	54 757	12 012	21.9%	14 102	25.8%	26 114	47.7%	6 933	13.2%	103.4%
Transfers recognised - capital	**7 408 297**	**1 324 058**	**17.9%**	**1 992 275**	**26.9%**	**3 316 333**	**44.8%**	**1 248 261**	**28.8%**	**59.6%**
Borrowing	1 940 093	30 992	1.6%	91 323	4.7%	122 315	6.3%	143 731	8.4%	(36.5%)
Internally generated funds	2 384 435	327 540	13.7%	431 005	18.1%	758 545	31.8%	395 960	47.9%	8.9%
Public contributions and donations	153 292	18 384	12.0%	31 067	20.3%	49 450	32.3%	9 050	4.4%	243.3%
Capital Expenditure Standard Classification	**11 886 117**	**1 700 974**	**14.3%**	**2 545 670**	**21.4%**	**4 246 644**	**35.7%**	**1 797 002**	**27.3%**	**41.7%**
Governance and Administration	**758 179**	**100 448**	**13.2%**	**113 943**	**15.0%**	**214 391**	**28.3%**	**115 861**	**30.2%**	**(1.7%)**
Executive & Council	382 358	69 297	18.1%	66 449	17.4%	135 747	35.5%	50 794	32.3%	30.8%
Budget & Treasury Office	173 010	6 645	3.8%	13 243	7.7%	19 888	11.5%	32 789	29.1%	(59.6%)
Corporate Services	202 812	24 506	12.1%	34 251	16.9%	58 757	29.0%	32 277	28.0%	6.1%
Community and Public Safety	**1 449 059**	**398 617**	**27.5%**	**596 846**	**41.2%**	**995 462**	**68.7%**	**316 707**	**28.8%**	**88.5%**
Community & Social Services	310 198	25 774	8.3%	77 150	24.9%	102 924	33.2%	45 581	22.3%	69.3%
Sport And Recreation	132 571	7 862	5.9%	12 393	9.3%	20 256	15.3%	6 026	11.9%	105.7%
Public Safety	99 784	4 908	4.9%	14 156	14.2%	19 063	19.1%	9 153	32.0%	54.6%
Housing	869 440	357 057	41.1%	489 258	56.3%	846 315	97.3%	254 327	31.7%	92.4%
Health	37 066	3 016	8.1%	3 889	10.5%	6 905	18.6%	1 620	19.1%	140.0%
Economic and Environmental Services	**3 894 680**	**369 866**	**9.5%**	**537 115**	**13.8%**	**906 981**	**23.3%**	**412 586**	**22.4%**	**30.2%**
Planning and Development	688 445	85 419	12.4%	118 109	17.2%	203 528	29.6%	101 452	19.3%	16.4%
Road Transport	3 168 148	284 255	9.0%	419 006	13.2%	703 261	22.2%	311 129	23.7%	34.7%
Environmental Protection	38 088	193	.5%	-	-	193	.5%	5	.3%	(100.0%)
Trading Services	**5 690 345**	**829 309**	**14.6%**	**1 287 493**	**22.6%**	**2 116 802**	**37.2%**	**951 740**	**30.5%**	**35.3%**
Electricity	1 155 118	131 164	11.4%	203 132	17.6%	334 296	28.9%	136 889	29.9%	48.4%
Water	3 050 486	449 207	14.7%	647 574	21.2%	1 096 781	36.0%	556 256	31.8%	16.4%
Waste Water Management	1 324 628	224 751	17.0%	394 957	29.8%	619 708	46.8%	232 714	29.0%	69.7%
Waste Management	160 113	24 188	15.1%	41 830	26.1%	66 018	41.2%	25 881	25.5%	61.6%
Other	**93 853**	**2 734**	**2.9%**	**10 273**	**10.9%**	**13 007**	**13.9%**	**108**	**.3%**	**9 442.2%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**48 687 261**	**14 527 545**	**29.8%**	**13 015 025**	**26.7%**	**27 542 571**	**56.6%**	**11 892 820**	**56.6%**	**9.4%**
Ratepayers and other	**31 374 795**	**9 049 026**	**28.8%**	**7 433 577**	**23.7%**	**16 482 603**	**52.5%**	**8 214 190**	**57.1%**	**(9.5%)**
Government - operating	8 938 344	3 556 126	39.8%	3 180 241	35.6%	6 736 367	75.4%	2 191 507	68.3%	45.1%
Government - capital	7 596 311	1 741 834	22.9%	1 922 127	25.3%	3 663 960	48.2%	1 187 452	38.2%	61.9%
Interest	777 811	180 559	23.2%	479 081	61.6%	659 640	84.8%	299 671	85.6%	59.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(37 603 017)**	**(11 304 917)**	**30.1%**	**(11 843 298)**	**31.5%**	**(23 148 215)**	**61.6%**	**(10 872 259)**	**62.7%**	**8.9%**
Suppliers and employees	(35 643 418)	(10 813 270)	30.3%	(11 328 644)	31.8%	(22 141 914)	62.1%	(10 123 435)	62.0%	11.9%
Finance charges	(1 429 044)	(347 660)	24.3%	(422 353)	29.6%	(770 013)	53.9%	(556 102)	104.1%	(24.1%)
Transfers and grants	(530 556)	(143 987)	27.1%	(92 301)	17.4%	(236 288)	44.5%	(192 723)	48.3%	(52.1%)
Net Cash from/(used) Operating Activities	**11 084 243**	**3 222 628**	**29.1%**	**1 171 727**	**10.6%**	**4 394 355**	**39.6%**	**1 020 561**	**33.3%**	**14.8%**
Cash Flow from Investing Activities										
Receipts	**380 044**	**(540 540)**	**(142.2%)**	**919 244**	**241.9%**	**378 704**	**99.6%**	**682 422**	**848.6%**	**34.7%**
Proceeds on disposal of PPE	178 900	1 159	.6%	7 968	4.5%	9 127	5.1%	25 910	42.5%	(69.2%)
Decrease in non-current debtors	18 211	14 557	79.9%	46 308	254.3%	60 865	334.2%	(120 513)	20.1%	(138.4%)
Decrease in other non-current receivables	237 844	14 807	6.2%	29 930	12.6%	44 738	18.8%	(120 866)	100.9%	(124.8%)
Decrease (increase) in non-current investments	(54 911)	(571 063)	1 040.0%	835 037	(1 520.7%)	263 974	(480.7%)	897 890	2 322.1%	(7.0%)
Payments	**(10 796 775)**	**(1 747 664)**	**16.2%**	**(1 780 133)**	**16.5%**	**(3 527 797)**	**32.7%**	**(1 835 299)**	**29.1%**	**(3.0%)**
Capital assets	(10 796 775)	(1 747 664)	16.2%	(1 780 133)	16.5%	(3 527 797)	32.7%	(1 835 299)	29.1%	(3.0%)
Net Cash from/(used) Investing Activities	**(10 416 731)**	**(2 288 204)**	**22.0%**	**(860 889)**	**8.3%**	**(3 149 094)**	**30.2%**	**(1 152 877)**	**21.4%**	**(25.3%)**
Cash Flow from Financing Activities										
Receipts	**1 807 481**	**154 514**	**8.5%**	**93 419**	**5.2%**	**247 933**	**13.7%**	**65 616**	**3.7%**	**42.4%**
Short term loans	(744)	1 027	(138.0%)	-	-	1 027	(138.0%)	-	39.7%	-
Borrowing long term/refinancing	1 743 901	100 128	5.7%	19 938	1.1%	120 067	6.9%	29 001	1.1%	(31.2%)
Increase (decrease) in consumer deposits	64 324	53 358	83.0%	73 481	114.2%	126 840	197.2%	36 615	161.7%	100.7%
Payments	**(1 447 152)**	**(343 529)**	**23.7%**	**(302 000)**	**20.9%**	**(645 529)**	**44.6%**	**(619 437)**	**68.0%**	**(51.2%)**
Repayment of borrowing	(1 447 152)	(343 529)	23.7%	(302 000)	20.9%	(645 529)	44.6%	(619 437)	68.0%	(51.2%)
Net Cash from/(used) Financing Activities	**360 328**	**(189 016)**	**(52.5%)**	**(208 581)**	**(57.9%)**	**(397 596)**	**(110.3%)**	**(553 821)**	**(53.5%)**	**(62.3%)**
Net Increase/(Decrease) in cash held	**1 027 840**	**745 408**	**72.5%**	**102 257**	**9.9%**	**847 665**	**82.5%**	**(686 137)**	**39.3%**	**(114.9%)**
Cash/cash equivalents at the year begin:	9 616 599	7 813 482	81.2%	8 558 891	89.0%	7 813 482	81.2%	7 640 196	90.9%	12.0%
Cash/cash equivalents at the year end:	**10 644 439**	**8 558 891**	**80.4%**	**8 661 147**	**81.4%**	**8 661 147**	**81.4%**	**6 954 059**	**88.4%**	**24.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	249 137	7.9%	122 361	3.9%	137 839	4.4%	2 625 691	83.8%	3 135 028	30.5%	1 506	-	702 167	22.4%
Trade and Other Receivables from Exchange Transactions - Electric	592 178	57.3%	110 934	10.7%	32 452	3.1%	298 390	28.9%	1 033 954	10.1%	3 329	.3%	315 265	30.5%
Receivables from Non-exchange Transactions - Property Rates	374 939	11.3%	209 723	6.3%	74 105	2.2%	2 656 920	80.1%	3 315 687	32.3%	13 267	.4%	1 033 751	31.2%
Receivables from Exchange Transactions - Waste Water Manageme	105 668	19.2%	32 608	5.9%	32 758	5.9%	380 527	69.0%	551 561	5.4%	356	.1%	130 936	23.7%
Receivables from Exchange Transactions - Waste Management	27 006	9.0%	11 350	3.8%	7 708	2.6%	254 813	84.7%	300 877	2.9%	32	-	2 939	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	8 912	5.6%	21 745	13.8%	2 916	1.8%	124 351	78.7%	157 924	1.5%	38 479	24.4%	61 858	39.2%
Interest on Arrear Debtor Accounts	(176 462)	(17.4%)	43 985	4.3%	32 574	3.2%	1 116 416	109.8%	1 016 513	9.9%	4 920	.5%	342 909	33.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	313	78.8%	2	.5%	2	.5%	80	20.3%	397	-	-	-	1 063	267.9%
Other	51 953	6.8%	20 898	2.7%	11 080	1.5%	678 626	89.0%	762 557	7.4%	1 178	.2%	31 639	4.1%
Total By Income Source	**1 233 644**	**12.0%**	**573 606**	**5.6%**	**331 433**	**3.2%**	**8 135 814**	**79.2%**	**10 274 498**	**100.0%**	**63 067**	**.6%**	**2 622 525**	**25.5%**
Debtors Age Analysis By Customer Group														
Organs of State	56 387	12.6%	36 961	8.3%	13 737	3.1%	340 318	76.1%	447 403	4.4%	2 876	.6%	80 411	18.0%
Commercial	419 388	13.7%	262 074	8.6%	95 102	3.1%	2 286 912	74.7%	3 063 476	29.8%	25 184	.8%	1 155 595	37.7%
Households	601 553	11.7%	235 331	4.6%	187 850	3.7%	4 120 843	80.1%	5 145 578	50.1%	32 349	.6%	1 320 023	25.7%
Other	156 316	9.6%	39 239	2.4%	34 744	2.1%	1 390 423	85.8%	1 620 723	15.8%	2 658	.2%	66 496	4.1%
Total By Customer Group	**1 233 644**	**12.0%**	**573 606**	**5.6%**	**331 433**	**3.2%**	**8 138 496**	**79.2%**	**10 277 180**	**100.0%**	**63 067**	**.6%**	**2 622 525**	**25.5%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	640 233	95.6%	56	-	-	-	29 703	4.4%	669 992	25.4%
Bulk Water	174 856	96.4%	16	-	18	-	6 454	3.6%	181 343	6.9%
PAYE deductions	93 758	100.0%	-	-	-	-	27	-	93 786	3.6%
VAT (output less input)	5 390	100.0%	-	-	-	-	-	-	5 390	.2%
Pensions / Retirement	119 634	100.0%	-	-	-	-	-	-	119 634	4.5%
Loan repayments	4 231	.5%	35 893	3.9%	171 240	18.8%	697 486	76.7%	908 851	34.5%
Trade Creditors	364 051	72.7%	27 747	5.5%	16 944	3.4%	91 746	18.3%	500 487	19.0%
Auditor-General	5 763	78.5%	605	8.2%	503	6.8%	468	6.4%	7 338	.3%
Other	98 571	67.1%	19 644	13.4%	8 294	5.6%	20 306	13.8%	146 816	5.6%
Total	**1 506 487**	**57.2%**	**83 961**	**3.2%**	**196 999**	**7.5%**	**846 190**	**32.1%**	**2 633 636**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**25 197 750**	**6 670 240**	**26.5%**	**6 235 001**	**24.7%**	**12 905 241**	**51.2%**	**6 355 644**	**52.9%**	**(1.9%)**
Property rates	5 007 906	1 617 548	32.3%	1 073 405	21.4%	2 690 954	53.7%	1 678 664	56.4%	(36.1%)
Property rates - penalties and collection charges	129 085	9 145	7.1%	22 183	17.2%	31 328	24.3%	6 987	31.4%	217.5%
Service charges - electricity revenue	10 065 627	2 567 322	25.5%	2 359 421	23.4%	4 926 743	48.9%	2 290 216	49.5%	3.0%
Service charges - water revenue	2 824 683	585 207	20.7%	638 778	22.6%	1 223 985	43.3%	574 448	43.6%	11.2%
Service charges - sanitation revenue	731 192	172 959	23.7%	175 833	24.0%	348 791	47.7%	158 591	47.8%	10.9%
Service charges - refuse revenue	461 541	112 178	24.3%	119 643	25.9%	231 821	50.2%	111 335	51.4%	7.5%
Service charges - other	132 957	33 820	25.4%	33 534	25.2%	67 355	50.7%	35 911	55.0%	(6.6%)
Rental of facilities and equipment	393 693	66 956	17.0%	140 176	35.6%	207 133	52.6%	102 482	55.8%	36.8%
Interest earned - external investments	374 237	72 873	19.5%	77 217	20.6%	150 090	40.1%	70 214	59.2%	10.0%
Interest earned - outstanding debtors	103 859	32 970	31.7%	34 754	33.5%	67 724	65.2%	26 677	58.5%	30.3%
Dividends received	-	-		-		-		-		-
Fines	108 163	(47 241)	(43.7%)	80 634	74.5%	33 393	30.9%	21 049	36.8%	283.1%
Licences and permits	24 406	11 679	47.9%	7 247	29.7%	18 925	77.5%	10 075	67.2%	(28.1%)
Agency services	12 058	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	2 359 637	785 361	33.3%	628 773	26.6%	1 414 134	59.9%	550 075	64.5%	14.3%
Other own revenue	2 434 475	649 409	26.7%	829 600	34.1%	1 479 009	60.8%	709 289	62.0%	17.0%
Gains on disposal of PPE	34 231	55	.2%	13 801	40.3%	13 857	40.5%	9 631	30.8%	43.3%
Operating Expenditure	**24 976 074**	**5 928 522**	**23.7%**	**5 889 723**	**23.6%**	**11 818 244**	**47.3%**	**5 973 291**	**47.6%**	**(1.4%)**
Employee related costs	6 681 852	1 460 801	21.9%	1 877 174	28.1%	3 337 975	50.0%	1 690 285	49.7%	11.1%
Remuneration of councillors	104 516	25 088	24.0%	25 044	24.0%	50 132	48.0%	20 891	49.8%	19.9%
Debt impairment	536 625	32 798	6.1%	31 924	5.9%	64 722	12.1%	71 942	19.1%	(55.6%)
Depreciation and asset impairment	1 842 045	460 662	25.0%	448 324	24.3%	908 985	49.3%	457 356	49.6%	(2.0%)
Finance charges	1 168 516	304 257	26.0%	345 660	29.6%	649 918	55.6%	432 494	55.7%	(20.1%)
Bulk purchases	8 045 483	2 336 461	29.0%	1 627 011	20.2%	3 963 473	49.3%	1 768 446	51.3%	(8.0%)
Other Materials	6 480	15 254	235.4%	10 689	165.0%	25 944	400.4%	11 207	116.4%	(4.6%)
Contracted services	3 409 928	728 763	21.4%	798 610	23.4%	1 527 373	44.8%	840 201	40.1%	(5.0%)
Transfers and grants	203 713	46 813	23.0%	57 437	28.2%	104 250	51.2%	57 944	48.2%	(.9%)
Other expenditure	2 975 494	517 866	17.4%	667 945	22.4%	1 185 811	39.9%	619 911	40.8%	7.7%
Loss on disposal of PPE	1 423	(242)	(17.0%)	(97)	(6.8%)	(338)	(23.8%)	2 614	241.7%	(103.7%)
Surplus/(Deficit)	**221 676**	**741 718**		**345 278**		**1 086 996**		**382 353**		
Transfers recognised - capital	3 183 432	580 138	18.2%	1 031 159	32.4%	1 611 298	50.6%	332 114	23.1%	210.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Share of surplus/ (deficit) of associate	-	(0)	-	0	-	-	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 466 767**	**814 253**	**14.9%**	**1 293 829**	**23.7%**	**2 108 082**	**38.6%**	**834 910**	**27.0%**	**55.0%**
National Government	2 404 086	259 343	10.8%	573 879	23.9%	833 222	34.7%	181 943	14.3%	215.4%
Provincial Government	761 883	327 533	43.0%	448 975	58.9%	776 508	101.9%	228 399	38.2%	96.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 463	1 084	6.2%	484	2.8%	1 568	9.0%	-	-	(100.0%)
Transfers recognised - capital	**3 183 432**	**587 960**	**18.5%**	**1 023 338**	**32.1%**	**1 611 298**	**50.6%**	**410 342**	**22.5%**	**149.4%**
Borrowing	1 000 000	-	-	-	-	-	-	122 467	8.2%	(100.0%)
Internally generated funds	1 283 335	226 293	17.6%	270 491	21.1%	496 784	38.7%	300 761	72.6%	(10.1%)
Public contributions and donations	-	-	-	-	-	-	-	1 340	2.4%	(100.0%)
Capital Expenditure Standard Classification	**5 466 767**	**814 253**	**14.9%**	**1 293 829**	**23.7%**	**2 108 082**	**38.6%**	**834 910**	**27.0%**	**55.0%**
Governance and Administration	**134 250**	**13 466**	**10.0%**	**16 366**	**12.2%**	**29 832**	**22.2%**	**45 537**	**41.7%**	**(64.1%)**
Executive & Council	13 500	510	3.8%	221	1.6%	731	5.4%	838	15.7%	(73.6%)
Budget & Treasury Office	110 580	4 343	3.9%	4 706	4.3%	9 049	8.2%	29 854	55.7%	(84.2%)
Corporate Services	10 170	8 613	84.7%	11 439	112.5%	20 052	197.2%	14 845	36.3%	(22.9%)
Community and Public Safety	**972 038**	**369 642**	**38.0%**	**505 215**	**52.0%**	**874 857**	**90.0%**	**271 842**	**33.4%**	**85.8%**
Community & Social Services	80 537	8 900	11.1%	4 822	6.0%	13 722	17.0%	11 537	11.7%	(58.2%)
Sport And Recreation	24 612	2 122	8.6%	446	1.8%	2 568	10.4%	2 184	24.1%	(79.6%)
Public Safety	47 321	2 544	5.4%	9 577	20.2%	12 121	25.6%	5 525	65.6%	73.3%
Housing	789 306	353 938	44.8%	487 180	61.7%	841 118	106.6%	251 103	35.5%	94.0%
Health	30 262	2 138	7.1%	3 190	10.5%	5 328	17.6%	1 493	21.5%	113.7%
Economic and Environmental Services	**2 155 200**	**103 395**	**4.8%**	**149 297**	**6.9%**	**252 692**	**11.7%**	**171 140**	**18.7%**	**(12.8%)**
Planning and Development	323 127	26 542	8.2%	32 677	10.1%	59 219	18.3%	40 055	22.8%	(18.4%)
Road Transport	1 797 873	76 853	4.3%	116 620	6.5%	193 473	10.8%	131 085	18.0%	(11.0%)
Environmental Protection	34 200	-	-	-	-	-	-	-	-	-
Trading Services	**2 166 428**	**327 695**	**15.1%**	**622 777**	**28.7%**	**950 472**	**43.9%**	**346 365**	**28.4%**	**79.8%**
Electricity	568 798	92 003	16.2%	137 724	24.2%	229 727	40.4%	92 074	38.5%	49.6%
Water	744 430	81 302	10.9%	174 892	23.5%	256 194	34.4%	94 847	19.4%	84.4%
Waste Water Management	770 400	132 551	17.2%	275 036	35.7%	407 587	52.9%	138 677	31.4%	98.3%
Waste Management	82 800	21 839	26.4%	35 125	42.4%	56 964	68.8%	20 767	21.7%	69.1%
Other	**38 851**	**55**	**.1%**	**174**	**.4%**	**229**	**.6%**	**26**	**-**	**569.2%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**27 724 055**	**6 887 935**	**24.8%**	**6 442 627**	**23.2%**	**13 330 562**	**48.1%**	**5 962 356**	**48.2%**	**8.1%**
Ratepayers and other	**21 702 891**	**5 555 398**	**25.6%**	**4 103 496**	**18.9%**	**9 658 894**	**44.5%**	**5 154 648**	**50.6%**	**(20.4%)**
Government - operating	2 359 637	837 313	35.5%	1 223 646	51.9%	2 060 959	87.3%	549 547	64.5%	122.7%
Government - capital	3 183 432	386 532	12.1%	711 450	22.3%	1 097 981	34.5%	18 572	12.0%	3 730.8%
Interest	478 096	108 692	22.7%	404 036	84.5%	512 728	107.2%	239 589	101.7%	68.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(22 177 549)**	**(6 186 396)**	**27.9%**	**(6 812 676)**	**30.7%**	**(12 999 072)**	**58.6%**	**(6 049 388)**	**59.0%**	**12.6%**
Suppliers and employees	(20 805 320)	(5 840 146)	28.1%	(6 471 827)	31.1%	(12 311 973)	59.2%	(5 483 275)	57.0%	18.0%
Finance charges	(1 168 516)	(299 437)	25.6%	(340 849)	29.2%	(640 286)	54.8%	(482 004)	135.8%	(29.3%)
Transfers and grants	(203 713)	(46 813)	23.0%	-	-	(46 813)	23.0%	(84 109)	48.3%	(100.0%)
Net Cash from/(used) Operating Activities	**5 546 506**	**701 539**	**12.6%**	**(370 049)**	**(6.7%)**	**331 490**	**6.0%**	**(87 032)**	**2.6%**	**325.2%**
Cash Flow from Investing Activities										
Receipts	**(2 206)**	**(387 504)**	**17 565.9%**	**1 049 820**	**(47 589.3%)**	**662 315**	**(30 023.4%)**	**217 178**	**355.4%**	**383.4%**
Proceeds on disposal of PPE	34 231	297	.9%	-	-	297	.9%	7 017	22.5%	(100.0%)
Decrease in non-current debtors	(5 840)	14 557	(249.3%)	-	-	14 557	(249.3%)	(120 513)	104.5%	(100.0%)
Decrease in other non-current receivables	-	(17 125)	-	-	-	(17 125)	-	(121 932)	169.6%	(100.0%)
Decrease (increase) in non-current investments	(30 597)	(385 233)	1 259.1%	1 049 820	(3 431.1%)	664 586	(2 172.1%)	452 606	-	131.9%
Payments	**(4 923 552)**	**(814 253)**	**16.5%**	**(539 442)**	**11.0%**	**(1 353 695)**	**27.5%**	**(997 634)**	**30.0%**	**(45.9%)**
Capital assets	(4 923 552)	(814 253)	16.5%	(539 442)	11.0%	(1 353 695)	27.5%	(997 634)	30.0%	(45.9%)
Net Cash from/(used) Investing Activities	**(4 925 758)**	**(1 201 757)**	**24.4%**	**510 377**	**(10.4%)**	**(691 380)**	**14.0%**	**(780 456)**	**30.7%**	**(165.4%)**
Cash Flow from Financing Activities										
Receipts	**1 055 907**	**(24 409)**	**(2.3%)**	**-**	**-**	**(24 409)**	**(2.3%)**	**1 849**	**.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55 907	(24 409)	(43.7%)	-	-	(24 409)	(43.7%)	1 849	6.0%	(100.0%)
Payments	**(1 157 779)**	**(296 875)**	**25.6%**	**(218 231)**	**18.8%**	**(515 106)**	**44.5%**	**(370 760)**	**70.2%**	**(41.1%)**
Repayment of borrowing	(1 157 779)	(296 875)	25.6%	(218 231)	18.8%	(515 106)	44.5%	(370 760)	70.2%	(41.1%)
Net Cash from/(used) Financing Activities	**(101 872)**	**(321 284)**	**315.4%**	**(218 231)**	**214.2%**	**(539 515)**	**529.6%**	**(368 911)**	**(82.1%)**	**(40.8%)**
Net Increase/(Decrease) in cash held	**518 876**	**(821 502)**	**(158.3%)**	**(77 902)**	**(15.0%)**	**(899 404)**	**(173.3%)**	**(1 236 400)**	**(643.2%)**	**(93.7%)**
Cash/cash equivalents at the year begin:	4 786 847	5 295 260	110.6%	4 473 758	93.5%	5 295 260	110.6%	3 940 310	128.5%	13.5%
Cash/cash equivalents at the year end:	**5 305 724**	**4 473 758**	**84.3%**	**4 395 856**	**82.9%**	**4 395 856**	**82.9%**	**2 703 911**	**66.7%**	**62.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 882	9.0%	66 337	4.5%	37 480	2.5%	1 239 047	84.0%	1 475 745	26.2%	1 506	.1%	679 138	46.0%
Trade and Other Receivables from Exchange Transactions - Electric	377 580	55.1%	90 858	13.3%	25 809	3.8%	190 813	27.9%	685 061	12.2%	3 329	.5%	315 265	46.0%
Receivables from Non-exchange Transactions - Property Rates	245 110	10.9%	161 785	7.2%	38 451	1.7%	1 793 996	80.1%	2 239 341	39.7%	13 267	.6%	1 030 545	46.0%
Receivables from Exchange Transactions - Waste Water Manageme	72 992	26.3%	19 378	7.0%	9 231	3.3%	175 766	63.4%	277 367	4.9%	56	-	127 644	46.0%
Receivables from Exchange Transactions - Waste Management	2 271	51.5%	1 479	33.5%	133	3.0%	530	12.0%	4 412	.1%	32	.7%	2 031	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	7 436	5.5%	21 498	16.0%	2 682	2.0%	103 026	76.5%	134 641	2.4%	38 479	28.6%	61 858	45.0%
Interest on Arrear Debtor Accounts	(183 123)	(24.9%)	35 978	4.9%	24 962	3.4%	858 796	116.6%	736 613	13.1%	4 857	.7%	338 989	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 864	4.7%	4 877	5.9%	(85)	(.1%)	73 632	89.5%	82 288	1.5%	1 178	1.4%	31 639	38.0%
Total By Income Source	**659 013**	**11.7%**	**402 189**	**7.1%**	**138 662**	**2.5%**	**4 435 605**	**78.7%**	**5 635 469**	**100.0%**	**62 704**	**1.1%**	**2 587 108**	**45.0%**
Debtors Age Analysis By Customer Group														
Organs of State	22 942	12.6%	7 834	4.3%	1 957	1.1%	149 630	82.1%	182 363	3.2%	2 876	1.6%	80 411	44.0%
Commercial	200 014	8.0%	230 789	9.2%	69 937	2.8%	2 010 134	80.1%	2 510 874	44.6%	25 132	1.0%	1 152 851	45.0%
Households	424 521	15.2%	158 605	5.7%	65 595	2.3%	2 150 960	76.8%	2 799 680	49.7%	32 339	1.2%	1 288 413	46.0%
Other	11 536	8.1%	4 962	3.5%	1 173	.8%	124 881	87.6%	142 552	2.5%	2 358	1.7%	65 433	45.0%
Total By Customer Group	**659 013**	**11.7%**	**402 189**	**7.1%**	**138 662**	**2.5%**	**4 435 605**	**78.7%**	**5 635 469**	**100.0%**	**62 704**	**1.1%**	**2 587 108**	**45.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	427 807	100.0%	-	-	-	-	-	-	427 807	25.9%
Bulk Water	125 610	100.0%	-	-	-	-	-	-	125 610	7.6%
PAYE deductions	65 650	100.0%	-	-	-	-	-	-	65 650	4.0%
VAT (output less input)	3	100.0%	-	-	-	-	-	-	3	-
Pensions / Retirement	85 668	100.0%	-	-	-	-	-	-	85 668	5.2%
Loan repayments	-	-	35 893	4.0%	171 240	18.9%	697 486	77.1%	904 620	54.8%
Trade Creditors	35 173	88.1%	506	1.3%	290	.7%	3 941	9.9%	39 909	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16	100.0%	-	-	-	-	-	-	16	-
Total	**739 927**	**44.9%**	**36 399**	**2.2%**	**171 530**	**10.4%**	**701 427**	**42.5%**	**1 649 283**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**45 528**	**19 026**	**41.8%**	**10 057**	**22.1%**	**29 083**	**63.9%**	**12 961**	**87.2%**	**(22.4%)**
Property rates	2 244	562	25.1%	559	24.9%	1 122	50.0%	464	60.7%	20.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	228	52	22.7%	53	23.2%	105	46.0%	49	-	7.3%
Interest earned - external investments	300	164	54.7%	223	74.2%	387	128.9%	98	-	126.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 543	18 236	43.9%	9 146	22.0%	27 383	65.9%	12 333	85.6%	(25.8%)
Other own revenue	1 213	11	.9%	76	6.3%	87	7.2%	17	233.6%	348.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**58 528**	**11 897**	**20.3%**	**10 279**	**17.6%**	**22 176**	**37.9%**	**17 021**	**69.1%**	**(39.6%)**
Employee related costs	16 206	4 253	26.2%	3 681	22.7%	7 934	49.0%	3 151	49.2%	16.8%
Remuneration of councillors	7 080	1 761	24.9%	1 698	24.0%	3 459	48.9%	1 335	45.6%	27.2%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	1 345	10.3%	1 355	10.4%	2 700	20.8%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	654	45	6.9%	-	-	45	6.9%	-	-	-
Contracted services	6 997	13	.2%	415	5.9%	428	6.1%	616	25.1%	(32.7%)
Transfers and grants	-	407	-	-	-	407	-	(1 239)	-	(100.0%)
Other expenditure	13 591	4 073	30.0%	3 130	23.0%	7 203	53.0%	13 158	194.2%	(76.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 000)**	**7 129**		**(222)**		**6 907**		**(4 059)**		
Transfers recognised - capital	23 614	5 868	24.8%	7 882	33.4%	13 749	58.2%	1 849	-	326.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**23.7%**	**53.9%**
National Government	18 614	5 355	28.8%	6 948	37.3%	12 303	66.1%	4 514	25.5%	53.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**25.5%**	**53.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**23.3%**	**53.9%**
Governance and Administration	**1 577**	**-**	**-**	**-**	**-**	**-**	**-**	**4 514**	**24.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	4 514	25.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 577	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 037**	**5 355**	**24.3%**	**6 948**	**31.5%**	**12 303**	**55.8%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 037	5 355	24.3%	6 948	31.5%	12 303	55.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**74 508**	**25 221**	**33.8%**	**13 240**	**17.8%**	**38 461**	**51.6%**	**24 919**	**121.7%**	**(46.9%)**
Ratepayers and other	**7 918**	**245**	**3.1%**	**1 207**	**15.2%**	**1 452**	**18.3%**	**3 782**	**381.0%**	**(68.1%)**
Government - operating	42 676	20 873	48.9%	8 660	20.3%	29 533	69.2%	10 720	73.4%	(19.2%)
Government - capital	23 614	4 000	16.9%	3 150	13.3%	7 150	30.3%	10 319	-	(69.5%)
Interest	300	103	34.4%	223	74.3%	326	108.7%	98	37.9%	126.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(44 539)**	**(9 379)**	**21.1%**	**(9 759)**	**21.9%**	**(19 138)**	**43.0%**	**(24 730)**	**101.5%**	**(60.5%)**
Suppliers and employees	(44 179)	(7 118)	16.1%	(9 024)	20.4%	(16 143)	36.5%	(24 730)	(248.4%)	(63.5%)
Finance charges	(360)	(60)	16.6%	(56)	15.7%	(116)	32.3%	-	-	(100.0%)
Transfers and grants	-	(2 201)	-	(679)	-	(2 879)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**29 970**	**15 842**	**52.9%**	**3 480**	**11.6%**	**19 323**	**64.5%**	**188**	**264.1%**	**1 746.4%**
Cash Flow from Investing Activities										
Receipts	**(5 000)**	**-**	**-**	**(5 000)**	**100.0%**	**(5 000)**	**100.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 000	-	-	(7 280)	(728.0%)	(7 280)	(728.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(6 000)	-	-	2 280	(38.0%)	2 280	(38.0%)	-	-	(100.0%)
Payments	**(23 614)**	**(5 669)**	**24.0%**	**(6 486)**	**27.5%**	**(12 154)**	**51.5%**	**-**	**-**	**(100.0%)**
Capital assets	(23 614)	(5 669)	24.0%	(6 486)	27.5%	(12 154)	51.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(28 614)**	**(5 669)**	**19.8%**	**(11 486)**	**40.1%**	**(17 154)**	**60.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**256**	**-**	**-**	**-**	**-**	**-**	**-**	**44**	**(32.0%)**	**(100.0%)**
Short term loans	(744)	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	-	-	-	-	-	-	44	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**(174)**	**34.9%**	**(333)**	**66.6%**	**(507)**	**101.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(500)	(174)	34.9%	(333)	66.6%	(507)	101.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(244)**	**(174)**	**71.4%**	**(333)**	**136.4%**	**(507)**	**207.8%**	**44**	**(32.0%)**	**(858.1%)**
Net Increase/(Decrease) in cash held	**1 111**	**9 999**	**899.7%**	**(8 339)**	**(750.3%)**	**1 661**	**149.4%**	**232**	**100.1%**	**(3 687.5%)**
Cash/cash equivalents at the year begin:	1 904	5 571	292.6%	15 571	817.8%	5 571	292.6%	13 888	.3%	12.1%
Cash/cash equivalents at the year end:	**3 015**	**15 571**	**516.4%**	**7 232**	**239.8%**	**7 232**	**239.8%**	**14 121**	**86.8%**	**(48.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	175	6.4%	94	3.4%	115	4.2%	2 366	86.0%	2 751	120.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	(2.5%)	(3)	.7%	(1)	.1%	(472)	101.7%	(464)	(20.3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**187**	**8.2%**	**91**	**4.0%**	**115**	**5.0%**	**1 894**	**82.8%**	**2 287**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	49	9.7%	(6)	(1.2%)	24	4.7%	440	86.9%	507	22.2%	-	-	-	-
Commercial	10	3.3%	10	3.3%	10	3.3%	265	90.2%	294	12.8%	-	-	-	-
Households	1	.9%	1	.9%	1	.9%	103	97.3%	106	4.6%	-	-	-	-
Other	127	9.2%	87	6.3%	81	5.8%	1 086	78.7%	1 380	60.4%	-	-	-	-
Total By Customer Group	**187**	**8.2%**	**91**	**4.0%**	**115**	**5.0%**	**1 894**	**82.8%**	**2 287**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72	78.2%	-	-	20	21.8%	-	-	93	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**72**	**78.2%**	**-**	**-**	**20**	**21.8%**	**-**	**-**	**93**	**100.0%**

Contact Details

Municipal Manager	M H Zulu	039 974 0450
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**134 732**	**89 877**	**66.7%**	**11 587**	**8.6%**	**101 465**	**75.3%**	**12 094**	**70.8%**	**(4.2%)**
Property rates	66 296	66 014	99.6%	(2 055)	(3.1%)	63 960	96.5%	942	109.6%	(318.1%)
Property rates - penalties and collection charges	1 000	541	54.1%	(45)	(4.5%)	497	49.7%	68	15.0%	(165.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 779	7 048	90.6%	151	1.9%	7 199	92.5%	(297)	102.0%	(150.9%)
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	4 859	1 060	21.8%	1 010	20.8%	2 070	42.6%	363	17.2%	178.2%
Interest earned - external investments	3 000	18	.6%	14	.5%	32	1.1%	4	.5%	206.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	675	273	40.4%	(194)	(28.7%)	79	11.7%	1 208	90.0%	(116.0%)
Licences and permits	3 105	522	16.8%	755	24.3%	1 277	41.1%	191	11.5%	295.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 403	13 487	31.8%	11 129	26.2%	24 616	58.1%	9 305	27.4%	19.6%
Other own revenue	5 615	914	16.3%	823	14.7%	1 736	30.9%	308	8.4%	166.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**152 278**	**23 565**	**15.5%**	**28 905**	**19.0%**	**52 470**	**34.5%**	**25 805**	**33.4%**	**12.0%**
Employee related costs	61 359	13 825	22.5%	17 009	27.7%	30 834	50.3%	15 748	53.3%	8.0%
Remuneration of councillors	5 813	1 350	23.2%	928	16.0%	2 278	39.2%	1 260	29.9%	(26.3%)
Debt impairment	2 750	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 000	-	-	-	-	-	-	-	-	-
Finance charges	19	-	-	10	50.0%	10	50.0%	10	1.0%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	13 788	2 807	20.4%	3 003	21.8%	5 810	42.1%	1 803	22.7%	66.5%
Transfers and grants	4 630	813	17.6%	835	18.0%	1 648	35.6%	856	27.4%	(2.4%)
Other expenditure	47 919	4 769	10.0%	7 120	14.9%	11 890	24.8%	6 129	26.2%	16.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 546)**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Transfers recognised - capital	17 547	-	-	-	-	-	-	-	77.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 101**	**1 497**	**5.1%**	**3 906**	**13.4%**	**5 403**	**18.6%**	**5 514**	**30.9%**	**(29.2%)**
National Government	16 692	1 451	8.7%	3 325	19.9%	4 776	28.6%	2 933	31.1%	13.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	903	-	(100.0%)
Transfers recognised - capital	**16 692**	**1 451**	**8.7%**	**3 325**	**19.9%**	**4 776**	**28.6%**	**3 836**	**39.6%**	**(13.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 409	46	.4%	581	4.7%	627	5.1%	1 678	30.7%	(65.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 101**	**1 497**	**5.1%**	**3 906**	**13.4%**	**5 403**	**18.6%**	**5 514**	**30.9%**	**(29.2%)**
Governance and Administration	**103**	**233**	**226.6%**	**378**	**368.1%**	**611**	**594.7%**	**1 191**	**50.2%**	**(68.2%)**
Executive & Council	10	-	-	9	89.8%	9	89.8%	13	27.9%	(29.1%)
Budget & Treasury Office	16	-	-	-	-	-	-	2	17.2%	(100.0%)
Corporate Services	77	233	301.4%	369	477.9%	602	779.3%	1 176	50.7%	(68.6%)
Community and Public Safety	**1 238**	**128**	**10.3%**	**356**	**28.7%**	**484**	**39.1%**	**787**	**30.5%**	**(54.8%)**
Community & Social Services	430	-	-	221	51.3%	221	51.3%	213	40.0%	3.8%
Sport And Recreation	446	122	27.5%	66	14.7%	188	42.2%	565	108.3%	(88.4%)
Public Safety	362	6	1.5%	69	19.2%	75	20.7%	1	.1%	5 839.5%
Housing	-	-	-	-	-	-	-	9	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 945**	**1 136**	**4.6%**	**3 171**	**12.7%**	**4 308**	**17.3%**	**3 520**	**28.3%**	**(9.9%)**
Planning and Development	243	25	10.1%	190	78.2%	215	88.3%	48	8.1%	297.0%
Road Transport	24 692	1 112	4.5%	2 981	12.1%	4 093	16.6%	3 468	29.1%	(14.0%)
Environmental Protection	10	-	-	-	-	-	-	5	50.2%	(100.0%)
Trading Services	**2 815**	**-**	**-**	**-**	**-**	**-**	**-**	**16**	**9.7%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	16	-	(100.0%)
Waste Management	2 815	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**145 015**	**58 667**	**40.5%**	**35 236**	**24.3%**	**93 903**	**64.8%**	**45 362**	**76.1%**	**(22.3%)**
Ratepayers and other	**83 065**	**27 974**	**33.7%**	**23 219**	**28.0%**	**51 193**	**61.6%**	**27 816**	**72.6%**	**(16.5%)**
Government - operating	41 403	20 813	50.3%	12 017	29.0%	32 830	79.3%	11 226	83.1%	7.1%
Government - capital	17 547	9 880	56.3%	-	-	9 880	56.3%	6 321	90.0%	(100.0%)
Interest	3 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(129 079)**	**(51 229)**	**39.7%**	**(42 627)**	**33.0%**	**(93 856)**	**72.7%**	**(41 022)**	**76.4%**	**3.9%**
Suppliers and employees	(129 060)	(51 229)	39.7%	(42 627)	33.0%	(93 856)	72.7%	(41 022)	76.5%	3.9%
Finance charges	(19)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**15 936**	**7 438**	**46.7%**	**(7 391)**	**(46.4%)**	**47**	**.3%**	**4 341**	**74.5%**	**(270.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**4 091**	**-**	**10 721**	**-**	**14 812**	**-**	**17 000**	**1 100.0%**	**(36.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 091	-	1 221	-	2 312	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	3 000	-	9 500	-	12 500	-	17 000	1 100.0%	(44.1%)
Payments	**(29 101)**	**(3 432)**	**11.8%**	**(9 300)**	**32.0%**	**(12 732)**	**43.8%**	**(12 785)**	**105.4%**	**(27.3%)**
Capital assets	(29 101)	(3 432)	11.8%	(9 300)	32.0%	(12 732)	43.8%	(12 785)	105.4%	(27.3%)
Net Cash from/(used) Investing Activities	**(29 101)**	**659**	**(2.3%)**	**1 421**	**(4.9%)**	**2 080**	**(7.1%)**	**4 215**	**27.3%**	**(66.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 536)**	**504.0%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(4 536)	504.0%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 536)**	**(126.0%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 165)**	**8 097**	**(61.5%)**	**(5 970)**	**45.3%**	**2 127**	**(16.2%)**	**4 019**	**296.9%**	**(248.5%)**
Cash/cash equivalents at the year begin:	95 698	2 129	2.2%	10 226	10.7%	2 129	2.2%	6 123	227.9%	67.0%
Cash/cash equivalents at the year end:	**82 533**	**10 226**	**12.4%**	**4 256**	**5.2%**	**4 256**	**5.2%**	**10 143**	**267.1%**	**(58.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 251	8.7%	1 790	4.8%	1 153	3.1%	31 325	83.5%	37 519	71.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	445	9.3%	235	4.9%	178	3.7%	3 934	82.1%	4 792	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	.5%	34	.5%	31	.4%	7 005	98.6%	7 108	13.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 676)	(132.2%)	178	6.4%	123	4.4%	6 156	221.4%	2 781	5.3%	-	-	-	-
Total By Income Source	**57**	**.1%**	**2 237**	**4.3%**	**1 486**	**2.8%**	**48 420**	**92.8%**	**52 199**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(196)	(4.1%)	3	.1%	4	.1%	4 963	104.0%	4 774	9.1%	-	-	-	-
Commercial	242	3.7%	359	5.4%	253	3.8%	5 756	87.1%	6 611	12.7%	-	-	-	-
Households	(17)	-	1 839	4.6%	1 192	3.0%	36 921	92.5%	39 934	76.5%	-	-	-	-
Other	28	3.2%	36	4.1%	36	4.1%	780	88.6%	880	1.7%	-	-	-	-
Total By Customer Group	**57**	**.1%**	**2 237**	**4.3%**	**1 486**	**2.8%**	**48 420**	**92.8%**	**52 199**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 856	100.0%	-	-	-	-	-	-	18 856	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 856**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18 856**	**100.0%**

Contact Details

Municipal Manager	XS Luthuli	039 976 1202
Financial Manager	A Nunkumar	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**108 973**	**25 479**	**23.4%**	**24 429**	**22.4%**	**49 908**	**45.8%**	**17 448**	**36.8%**	**40.0%**
Property rates	4 158	4 158	100.0%	-	-	4 158	100.0%	-	109.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 600	1 062	66.4%	1 015	63.4%	2 077	129.8%	729	163.6%	39.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 085	16 304	15.8%	21 728	21.1%	38 031	36.9%	15 707	31.2%	38.3%
Other own revenue	130	3 955	3 042.3%	1 686	1 297.3%	5 641	4 339.6%	1 012	2 322.3%	66.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 893**	**19 408**	**19.6%**	**21 728**	**22.0%**	**41 135**	**41.6%**	**15 707**	**34.4%**	**38.3%**
Employee related costs	30 145	5 913	19.6%	7 158	23.7%	13 070	43.4%	6 186	43.8%	15.7%
Remuneration of councillors	11 046	2 637	23.9%	2 734	24.8%	5 371	48.6%	2 492	48.9%	9.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 500	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 700	-	-	-	-	-	-	-	-	-
Transfers and grants	1 233	-	-	-	-	-	-	-	-	-
Other expenditure	48 269	10 859	22.5%	11 835	24.5%	22 694	47.0%	7 029	30.4%	68.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 080**	**6 071**		**2 702**		**8 772**		**1 741**		
Transfers recognised - capital	34 189	4 220	12.3%	13 131	38.4%	17 351	50.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
National Government	44 269	4 427	10.0%	13 531	30.6%	17 958	40.6%	8 015	31.1%	68.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
Governance and Administration	**2 280**	**283**	**12.4%**	**510**	**22.4%**	**793**	**34.8%**	**405**	**47.8%**	**26.0%**
Executive & Council	120	-	-	-	-	-	-	-	38.9%	-
Budget & Treasury Office	-	-	-	-	-	-	-	23	254.0%	(100.0%)
Corporate Services	2 160	283	13.1%	510	23.6%	793	36.7%	381	43.6%	33.6%
Community and Public Safety	**41 989**	**4 144**	**9.9%**	**13 021**	**31.0%**	**17 165**	**40.9%**	**7 600**	**30.7%**	**71.3%**
Community & Social Services	41 989	4 144	9.9%	13 021	31.0%	17 165	40.9%	7 600	30.7%	71.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10**	**69.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	10	69.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**143 292**	**59 580**	**41.6%**	**47 430**	**33.1%**	**107 010**	**74.7%**	**50 871**	**75.6%**	**(6.8%)**
Ratepayers and other	**4 418**	**860**	**19.5%**	**3 396**	**76.9%**	**4 256**	**96.3%**	**3 118**	**145.5%**	**8.9%**
Government - operating	102 085	45 934	45.0%	32 515	31.9%	78 449	76.8%	33 726	76.4%	(3.6%)
Government - capital	35 189	11 724	33.3%	10 504	29.9%	22 228	63.2%	13 298	63.0%	(21.0%)
Interest	1 600	1 062	66.4%	1 015	63.4%	2 077	129.8%	729	163.6%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(85 406)**	**(19 417)**	**22.7%**	**(21 728)**	**25.4%**	**(41 144)**	**48.2%**	**(15 707)**	**34.4%**	**38.3%**
Suppliers and employees	(84 173)	(19 417)	23.1%	(21 728)	25.8%	(41 144)	48.9%	(15 707)	34.4%	38.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 233)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 886**	**40 164**	**69.4%**	**25 702**	**44.4%**	**65 866**	**113.8%**	**35 163**	**159.2%**	**(26.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 269)**	**(4 220)**	**9.8%**	**(13 131)**	**30.3%**	**(17 351)**	**40.1%**	**(7 589)**	**29.6%**	**73.0%**
Capital assets	(43 269)	(4 220)	9.8%	(13 131)	30.3%	(17 351)	40.1%	(7 589)	29.6%	73.0%
Net Cash from/(used) Investing Activities	**(43 269)**	**(4 220)**	**9.8%**	**(13 131)**	**30.3%**	**(17 351)**	**40.1%**	**(7 589)**	**29.6%**	**73.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 617**	**35 944**	**245.9%**	**12 571**	**86.0%**	**48 514**	**331.9%**	**27 575**	**(8 619 915.4%)**	**(54.4%)**
Cash/cash equivalents at the year begin:	41 027	-	-	35 944	87.6%	-	-	27 765	-	29.5%
Cash/cash equivalents at the year end:	**55 644**	**35 944**	**64.6%**	**48 514**	**87.2%**	**48 514**	**87.2%**	**55 340**	**(8 619 915.4%)**	**(12.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1)	-	-	-	(1)	-	6 938	100.0%	6 936	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(1)**	**-**	**-**	**-**	**(1)**	**-**	**6 938**	**100.0%**	**6 936**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	4 938	100.0%	4 938	71.2%	-	-	-	-
Commercial	(1)	(.1%)	-	-	(1)	(.1%)	1 315	100.1%	1 313	18.9%	-	-	-	-
Households	-	-	-	-	-	-	685	100.0%	685	9.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(1)**	**-**	**-**	**-**	**(1)**	**-**	**6 938**	**100.0%**	**6 936**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	O Khushi	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**101 225**	**34 216**	**33.8%**	**25 890**	**25.6%**	**60 106**	**59.4%**	**28 331**	**43.8%**	**(8.6%)**
Property rates	9 466	5 932	62.7%	2 292	24.2%	8 224	86.9%	2 070	60.9%	10.8%
Property rates - penalties and collection charges	-	69	-	(711)	-	(642)	-	145	-	(590.7%)
Service charges - electricity revenue	28 709	5 287	18.4%	5 421	18.9%	10 708	37.3%	5 369	47.9%	1.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 341	391	29.1%	377	28.1%	767	57.2%	256	39.2%	47.2%
Service charges - other	-	470	-	-	-	470	-	-	-	-
Rental of facilities and equipment	45	12	25.6%	13	28.9%	25	54.5%	11	40.5%	15.8%
Interest earned - external investments	2 729	512	18.8%	558	20.4%	1 069	39.2%	355	23.7%	56.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	256	6	2.3%	10	3.9%	16	6.1%	14	11.4%	(31.1%)
Licences and permits	332	85	25.7%	93	28.1%	179	53.8%	108	8.5%	(13.8%)
Agency services	16	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	54 743	21 045	38.4%	11 090	20.3%	32 135	58.7%	19 204	40.6%	(42.3%)
Other own revenue	3 588	408	11.4%	6 748	188.1%	7 156	199.4%	799	69.7%	744.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 225**	**19 273**	**19.0%**	**17 193**	**17.0%**	**36 466**	**36.0%**	**17 577**	**43.1%**	**(2.2%)**
Employee related costs	32 407	6 715	20.7%	5 988	18.5%	12 704	39.2%	7 808	50.6%	(23.3%)
Remuneration of councillors	5 701	1 303	22.9%	1 310	23.0%	2 613	45.8%	1 264	50.4%	3.6%
Debt impairment	2 696	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 559	-	-	1 435	25.8%	1 435	25.8%	-	-	(100.0%)
Finance charges	127	-	-	-	-	-	-	-	-	-
Bulk purchases	25 009	6 914	27.6%	4 078	16.3%	10 991	43.9%	3 713	52.3%	9.8%
Other Materials	750	183	24.4%	101	13.4%	284	37.8%	132	32.3%	(23.5%)
Contracted services	2 860	69	2.4%	175	6.1%	244	8.5%	115	9.3%	52.1%
Transfers and grants	211	608	288.0%	1 591	754.2%	2 199	1 042.3%	179	40.6%	787.4%
Other expenditure	25 905	3 480	13.4%	2 683	10.4%	6 164	23.8%	4 367	37.5%	(38.6%)
Loss on disposal of PPE	-	-	-	(168)	-	(168)	-	-	-	(100.0%)
Surplus/(Deficit)	**(0)**	**14 943**		**8 698**		**23 641**		**10 754**		
Transfers recognised - capital	39 854	34	.1%	-	-	34	.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**39 854**	**6 410**	**16.1%**	**5 207**	**13.1%**	**11 616**	**29.1%**	**1 625**	**21.2%**	**220.5%**
National Government	28 039	5 502	19.6%	5 207	18.6%	10 709	38.2%	1 100	11.8%	373.2%
Provincial Government	7 000	908	13.0%	-	-	908	13.0%	524	124.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 039**	**6 410**	**18.3%**	**5 207**	**14.9%**	**11 616**	**33.2%**	**1 625**	**19.4%**	**220.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 815	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 854**	**6 410**	**16.1%**	**5 207**	**13.1%**	**11 616**	**29.1%**	**1 625**	**21.2%**	**220.5%**
Governance and Administration	**1 060**	**19**	**1.8%**	**33**	**3.1%**	**52**	**4.9%**	**50**	**90.4%**	**(32.8%)**
Executive & Council	150	-	-	-	-	-	-	-	25.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	12	165.2%	(100.0%)
Corporate Services	910	19	2.1%	33	3.7%	52	5.7%	38	84.7%	(11.6%)
Community and Public Safety	**-**	**-**	**-**	**37**	**-**	**37**	**-**	**207**	**20.7%**	**(82.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	37	-	37	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	207	20.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 689**	**6 342**	**22.9%**	**4 984**	**18.0%**	**11 327**	**40.9%**	**1 492**	**21.3%**	**234.0%**
Planning and Development	27 089	-	-	-	-	-	-	29	131.4%	(100.0%)
Road Transport	600	6 342	1 057.1%	4 984	830.7%	11 327	1 887.8%	1 463	21.1%	240.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 105**	**48**	**.4%**	**152**	**1.4%**	**200**	**1.8%**	**(124)**	**10.8%**	**(222.6%)**
Electricity	10 675	48	.5%	152	1.4%	200	1.9%	(124)	13.3%	(222.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	430	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**149 737**	**71 704**	**47.9%**	**68 993**	**46.1%**	**140 697**	**94.0%**	**25 935**	**74.0%**	**166.0%**
Ratepayers and other	**52 411**	**31 423**	**60.0%**	**39 111**	**74.6%**	**70 534**	**134.6%**	**9 305**	**102.0%**	**320.3%**
Government - operating	54 743	31 335	57.2%	16 809	30.7%	48 144	87.9%	16 589	80.2%	1.3%
Government - capital	39 854	8 946	22.4%	13 073	32.8%	22 019	55.2%	-	41.3%	(100.0%)
Interest	2 729	-	-	-	-	-	-	40	5.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(99 386)**	**(51 315)**	**51.6%**	**(68 256)**	**68.7%**	**(119 571)**	**120.3%**	**(20 560)**	**48.4%**	**232.0%**
Suppliers and employees	(69 405)	(51 315)	73.9%	(68 256)	98.3%	(119 571)	172.3%	(20 560)	49.2%	232.0%
Finance charges	(127)	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 854)	-	-	-	-	-	-	-	21.7%	-
Net Cash from/(used) Operating Activities	**50 351**	**20 390**	**40.5%**	**737**	**1.5%**	**21 126**	**42.0%**	**5 375**	**##############**	**(86.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(39 854)**	**(15 137)**	**38.0%**	**(5 913)**	**14.8%**	**(21 050)**	**52.8%**	**(1 852)**	**-**	**219.3%**
Capital assets	(39 854)	(15 137)	38.0%	(5 913)	14.8%	(21 050)	52.8%	(1 852)	-	219.3%
Net Cash from/(used) Investing Activities	**(39 854)**	**(15 137)**	**38.0%**	**(5 913)**	**14.8%**	**(21 050)**	**52.8%**	**(1 852)**	**-**	**219.3%**
Cash Flow from Financing Activities										
Receipts	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	16	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 512**	**5 253**	**50.0%**	**(5 177)**	**(49.2%)**	**76**	**.7%**	**3 522**	**############**	**(247.0%)**
Cash/cash equivalents at the year begin:	3 976	936	23.5%	6 188	155.6%	936	23.5%	12 788	-	(51.6%)
Cash/cash equivalents at the year end:	**14 488**	**6 188**	**42.7%**	**1 011**	**7.0%**	**1 011**	**7.0%**	**16 311**	**(135 923 433.3%)**	**(93.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 434	81.5%	96	5.5%	17	1.0%	212	12.0%	1 759	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	712	13.0%	415	7.6%	255	4.7%	4 103	74.8%	5 485	65.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	212	27.0%	54	6.9%	36	4.6%	482	61.5%	785	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	353	100.0%	353	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 358**	**28.1%**	**566**	**6.7%**	**308**	**3.7%**	**5 150**	**61.4%**	**8 382**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	710	47.7%	15	1.0%	8	.5%	757	50.8%	1 490	17.8%	-	-	-	-
Commercial	952	51.6%	84	4.5%	43	2.3%	765	41.5%	1 843	22.0%	-	-	-	-
Households	966	18.0%	431	8.0%	233	4.4%	3 734	69.6%	5 364	64.0%	-	-	-	-
Other	(270)	85.7%	36	(11.5%)	25	(7.8%)	(106)	33.6%	(315)	(3.8%)	-	-	-	-
Total By Customer Group	**2 358**	**28.1%**	**566**	**6.7%**	**308**	**3.7%**	**5 150**	**61.4%**	**8 382**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 423	100.0%	-	-	-	-	-	-	1 423	2.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	363	100.0%	-	-	-	-	-	-	363	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	254	100.0%	-	-	-	-	-	-	254	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 052	100.0%	-	-	-	-	-	-	7 052	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 444	100.0%	-	-	-	-	-	-	39 444	81.3%
Total	**48 536**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**48 536**	**100.0%**

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**35 872**	**14 285**	**39.8%**	**11 906**	**33.2%**	**26 191**	**73.0%**	**4 335**	**59.0%**	**174.6%**
Property rates	874	945	108.2%	564	64.6%	1 510	172.7%	164	69.0%	243.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21	-	-	3	15.0%	3	15.0%	1	15.2%	151.7%
Interest earned - external investments	933	346	37.1%	379	40.6%	725	77.7%	224	55.9%	69.4%
Interest earned - outstanding debtors	-	15	-	14	-	29	-	9	-	56.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	-	-	0	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 654	12 906	38.3%	10 859	32.3%	23 764	70.6%	3 831	58.8%	183.5%
Other own revenue	390	73	18.7%	87	22.3%	160	41.0%	107	57.7%	(18.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**33 573**	**6 403**	**19.1%**	**6 513**	**19.4%**	**12 916**	**38.5%**	**5 551**	**34.5%**	**17.3%**
Employee related costs	12 544	2 863	22.8%	2 572	20.5%	5 435	43.3%	2 423	42.6%	6.1%
Remuneration of councillors	2 950	696	23.6%	697	23.6%	1 393	47.2%	609	46.3%	14.6%
Debt impairment	65	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 613	-	-	-	-	-	-	-	-	-
Finance charges	55	0	.3%	-	-	0	.3%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	632	9	1.3%	116	18.3%	124	19.7%	-	-	(100.0%)
Transfers and grants	1 463	66	4.5%	-	-	66	4.5%	58	98.7%	(100.0%)
Other expenditure	12 251	2 769	22.6%	3 128	25.5%	5 897	48.1%	2 461	32.5%	27.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 299**	**7 882**		**5 392**		**13 275**		**(1 216)**		
Transfers recognised - capital	13 474	2 217	16.5%	3 079	22.9%	5 296	39.3%	1 508	51.0%	104.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 773**	**10 099**		**8 471**		**18 570**		**292**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**17 325**	**2 187**	**12.6%**	**3 079**	**17.8%**	**5 266**	**30.4%**	**4 075**	**39.4%**	**(24.4%)**
National Government	13 474	2 068	15.3%	1 943	14.4%	4 011	29.8%	4 075	42.2%	(52.3%)
Provincial Government	-	-	-	936	-	936	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 474**	**2 068**	**15.3%**	**2 879**	**21.4%**	**4 947**	**36.7%**	**4 075**	**39.4%**	**(29.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 851	119	3.1%	200	5.2%	319	8.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 325**	**2 187**	**12.6%**	**3 079**	**17.8%**	**5 266**	**30.4%**	**4 075**	**39.4%**	**(24.4%)**
Governance and Administration	**1 155**	**7**	**.6%**	**-**	**-**	**7**	**.6%**	**215**	**22.6%**	**(100.0%)**
Executive & Council	115	5	4.7%	-	-	5	4.7%	-	1.5%	-
Budget & Treasury Office	95	-	-	-	-	-	-	-	-	-
Corporate Services	945	2	.2%	-	-	2	.2%	215	32.9%	(100.0%)
Community and Public Safety	**2 551**	**112**	**4.4%**	**3 079**	**120.7%**	**3 191**	**125.1%**	**2 801**	**286.4%**	**9.9%**
Community & Social Services	500	112	22.4%	3 079	615.8%	3 191	638.2%	2 801	286.4%	9.9%
Sport And Recreation	2 051	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 619**	**2 068**	**15.2%**	**-**	**-**	**2 068**	**15.2%**	**1 058**	**21.7%**	**(100.0%)**
Planning and Development	145	2 068	1 426.1%	-	-	2 068	1 426.1%	-	-	-
Road Transport	13 474	-	-	-	-	-	-	1 058	21.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**49 051**	**21 796**	**44.4%**	**15 877**	**32.4%**	**37 673**	**76.8%**	**9 373**	**66.1%**	**69.4%**
Ratepayers and other	**990**	**1 009**	**102.0%**	**836**	**84.5%**	**1 845**	**186.4%**	**996**	**172.3%**	**(16.1%)**
Government - operating	33 654	15 887	47.2%	9 827	29.2%	25 714	76.4%	3 135	57.9%	213.5%
Government - capital	13 474	4 575	34.0%	4 848	36.0%	9 423	69.9%	5 018	75.1%	(3.4%)
Interest	933	325	34.8%	366	39.2%	691	74.0%	224	45.0%	63.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(27 792)**	**(6 584)**	**23.7%**	**(7 128)**	**25.6%**	**(13 711)**	**49.3%**	**(5 855)**	**41.4%**	**21.7%**
Suppliers and employees	(26 493)	(6 480)	24.5%	(7 053)	26.6%	(13 534)	51.1%	(5 855)	41.5%	20.5%
Finance charges	(55)	(0)	.3%	-	-	(0)	.3%	-	-	-
Transfers and grants	(1 244)	(103)	8.3%	(74)	6.0%	(177)	14.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**21 258**	**15 212**	**71.6%**	**8 750**	**41.2%**	**23 962**	**112.7%**	**3 518**	**101.4%**	**148.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**54**	**-**	**-**	**-**	**54**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	54	-	-	-	54	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(16 980)**	**(2 351)**	**13.8%**	**(3 079)**	**18.1%**	**(5 430)**	**32.0%**	**(5 275)**	**49.9%**	**(41.6%)**
Capital assets	(16 980)	(2 351)	13.8%	(3 079)	18.1%	(5 430)	32.0%	(5 275)	49.9%	(41.6%)
Net Cash from/(used) Investing Activities	**(16 980)**	**(2 297)**	**13.5%**	**(3 079)**	**18.1%**	**(5 376)**	**31.7%**	**(5 275)**	**49.9%**	**(41.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(27)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(27)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 251**	**12 915**	**303.8%**	**5 671**	**133.4%**	**18 585**	**437.2%**	**(1 758)**	**380.6%**	**(422.6%)**
Cash/cash equivalents at the year begin:	23 540	27 862	118.4%	40 777	173.2%	27 862	118.4%	32 672	95.5%	24.8%
Cash/cash equivalents at the year end:	**27 791**	**40 777**	**146.7%**	**46 448**	**167.1%**	**46 448**	**167.1%**	**30 915**	**130.9%**	**50.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	170	11.7%	168	11.6%	168	11.6%	946	65.1%	1 452	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**170**	**11.7%**	**168**	**11.6%**	**168**	**11.6%**	**946**	**65.1%**	**1 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3	1.2%	7	2.6%	7	2.6%	257	93.7%	275	18.9%	-	-	-	-
Commercial	167	14.2%	161	13.7%	161	13.7%	688	58.5%	1 177	81.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**170**	**11.7%**	**168**	**11.6%**	**168**	**11.6%**	**946**	**65.1%**	**1 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131	100.0%	-	-	-	-	-	-	131	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 589	100.0%	2 589	95.2%
Total	**131**	**4.8%**	**-**	**-**	**-**	**-**	**2 589**	**95.2%**	**2 719**	**100.0%**

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**593 004**	**188 416**	**31.8%**	**158 291**	**26.7%**	**346 707**	**58.5%**	**128 730**	**53.6%**	**23.0%**
Property rates	289 374	100 805	34.8%	75 148	26.0%	175 954	60.8%	86 659	56.0%	(13.3%)
Property rates - penalties and collection charges	-	31	-	3 356	-	3 387	-	18	51.7%	18 216.4%
Service charges - electricity revenue	93 383	22 585	24.2%	22 803	24.4%	45 388	48.6%	10 274	47.1%	122.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	49 331	13 116	26.6%	6 545	13.3%	19 661	39.9%	6 292	51.3%	4.0%
Service charges - other	-	-	-	-	-	-	-	47	-	(100.0%)
Rental of facilities and equipment	2 414	458	19.0%	628	26.0%	1 086	45.0%	428	42.1%	46.8%
Interest earned - external investments	5 525	1 472	26.6%	1 279	23.2%	2 751	49.8%	373	23.7%	243.2%
Interest earned - outstanding debtors	9 488	1 539	16.2%	2 360	24.9%	3 898	41.1%	1 663	70.7%	41.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 904	2 277	23.0%	2 257	22.8%	4 533	45.8%	115	20.7%	1 860.1%
Licences and permits	6 435	1 127	17.5%	1 274	19.8%	2 401	37.3%	896	48.0%	42.1%
Agency services	3 960	1 187	30.0%	1 098	27.7%	2 285	57.7%	696	61.6%	57.8%
Transfers recognised - operational	110 786	40 542	36.6%	36 724	33.1%	77 266	69.7%	20 015	60.2%	83.5%
Other own revenue	12 406	3 277	26.4%	4 275	34.5%	7 552	60.9%	1 254	25.4%	240.9%
Gains on disposal of PPE	-	-	-	545	-	545	-	-	-	(100.0%)
Operating Expenditure	**593 004**	**110 261**	**18.6%**	**134 989**	**22.8%**	**245 250**	**41.4%**	**91 230**	**40.6%**	**48.0%**
Employee related costs	265 522	60 591	22.8%	62 626	23.6%	123 218	46.4%	45 435	48.4%	37.8%
Remuneration of councillors	17 709	4 090	23.1%	4 192	23.7%	8 282	46.8%	2 623	41.5%	59.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	48 440	-	-	-	-	-	-	-	-	-
Finance charges	6 998	-	-	3 089	44.1%	3 089	44.1%	4 430	127.7%	(30.3%)
Bulk purchases	64 496	16 051	24.9%	14 691	22.8%	30 742	47.7%	5 451	45.1%	169.5%
Other Materials	38 244	-	-	-	-	-	-	-	-	-
Contracted services	26 365	3 835	14.5%	8 450	32.1%	12 286	46.6%	4 781	48.1%	76.8%
Transfers and grants	4 036	372	9.2%	2 130	52.8%	2 501	62.0%	1 983	95.0%	7.4%
Other expenditure	121 194	25 321	20.9%	39 811	32.8%	65 132	53.7%	26 527	44.0%	50.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**78 155**		**23 302**		**101 457**		**37 500**		
Transfers recognised - capital	-	148	-	1 879	-	2 027	-	3 220	-	(41.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**78 303**		**25 181**		**103 484**		**40 720**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**139 522**	**5 990**	**4.3%**	**15 002**	**10.8%**	**20 992**	**15.0%**	**7 386**	**12.5%**	**103.1%**
National Government	42 997	944	2.2%	2 148	5.0%	3 092	7.2%	3 726	26.5%	(42.4%)
Provincial Government	51 363	2 115	4.1%	5 416	10.5%	7 531	14.7%	1 180	4.8%	358.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 360**	**3 059**	**3.2%**	**7 564**	**8.0%**	**10 623**	**11.3%**	**4 906**	**11.6%**	**54.2%**
Borrowing	-	-	-	-	-	-	-	1 400	-	(100.0%)
Internally generated funds	45 162	2 931	6.5%	7 439	16.5%	10 369	23.0%	1 079	4.7%	589.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**139 522**	**5 990**	**4.3%**	**15 002**	**10.8%**	**20 992**	**15.0%**	**7 386**	**12.5%**	**103.1%**
Governance and Administration	**41 023**	**4 770**	**11.6%**	**13 449**	**32.8%**	**18 219**	**44.4%**	**6 703**	**25.4%**	**100.6%**
Executive & Council	40 429	4 748	11.7%	13 366	33.1%	18 114	44.8%	6 347	25.0%	110.6%
Budget & Treasury Office	339	12	3.6%	45	13.2%	57	16.8%	357	174.5%	(87.5%)
Corporate Services	255	10	3.8%	38	15.0%	48	18.8%	-	-	(100.0%)
Community and Public Safety	**67 777**	**147**	**.2%**	**356**	**.5%**	**503**	**.7%**	**296**	**.6%**	**20.1%**
Community & Social Services	8 620	62	.7%	87	1.0%	149	1.7%	46	10.4%	89.2%
Sport And Recreation	6 616	50	.8%	220	3.3%	270	4.1%	-	2.1%	(100.0%)
Public Safety	1 178	5	.4%	29	2.5%	34	2.9%	250	20.8%	(88.3%)
Housing	51 363	-	-	20	-	20	-	-	-	(100.0%)
Health	-	30	-	-	-	30	-	-	2.5%	-
Economic and Environmental Services	**18 705**	**981**	**5.2%**	**272**	**1.5%**	**1 253**	**6.7%**	**154**	**19.1%**	**75.8%**
Planning and Development	679	2	.4%	39	5.8%	42	6.1%	4	2.1%	771.3%
Road Transport	18 026	979	5.4%	232	1.3%	1 211	6.7%	150	25.4%	54.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 422**	**92**	**.8%**	**926**	**8.1%**	**1 018**	**8.9%**	**232**	**27.2%**	**299.5%**
Electricity	7 922	-	-	12	.2%	12	.2%	-	9.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	223	-	223	-	-	-	(100.0%)
Waste Management	3 500	92	2.6%	691	19.7%	783	22.4%	232	53.0%	198.0%
Other	**595**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**674 271**	**202 988**	**30.1%**	**159 625**	**23.7%**	**362 613**	**53.8%**	**159 522**	**46.8%**	**.1%**
Ratepayers and other	**449 267**	**159 286**	**35.5%**	**117 384**	**26.1%**	**276 670**	**61.6%**	**131 228**	**47.3%**	**(10.5%)**
Government - operating	170 149	40 542	23.8%	36 724	21.6%	77 266	45.4%	15 518	80.7%	136.7%
Government - capital	40 173	148	.4%	1 879	4.7%	2 027	5.0%	12 749	16.6%	(85.3%)
Interest	14 682	3 011	20.5%	3 639	24.8%	6 650	45.3%	27	.6%	13 370.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(565 403)**	**(110 419)**	**19.5%**	**(136 418)**	**24.1%**	**(246 836)**	**43.7%**	**(348 310)**	**111.7%**	**(60.8%)**
Suppliers and employees	(554 370)	(110 047)	19.9%	(131 199)	23.7%	(241 246)	43.5%	(348 310)	113.0%	(62.3%)
Finance charges	(6 998)	-	-	(3 089)	44.1%	(3 089)	44.1%	-	-	(100.0%)
Transfers and grants	(4 035)	(372)	9.2%	(2 130)	52.8%	(2 501)	62.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**108 867**	**92 569**	**85.0%**	**23 208**	**21.3%**	**115 777**	**106.3%**	**(188 787)**	**(184.0%)**	**(112.3%)**
Cash Flow from Investing Activities										
Receipts	**2 700**	**(3 949)**	**(146.3%)**	**(1 533)**	**(56.8%)**	**(5 482)**	**(203.0%)**	**195 080**	**1 023.5%**	**(100.8%)**
Proceeds on disposal of PPE	-	-	-	545	-	545	-	-	-	(100.0%)
Decrease in non-current debtors	1 500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 200	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(3 949)	-	(2 078)	-	(6 027)	-	195 080	-	(101.1%)
Payments	**(132 545)**	**-**	**-**	**-**	**-**	**-**	**-**	**(12 097)**	**15.9%**	**(100.0%)**
Capital assets	(132 545)	-	-	-	-	-	-	(12 097)	15.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(129 845)**	**(3 949)**	**3.0%**	**(1 533)**	**1.2%**	**(5 482)**	**4.2%**	**182 983**	**(256.6%)**	**(100.8%)**
Cash Flow from Financing Activities										
Receipts	**846**	**1 438**	**170.0%**	**342**	**40.5%**	**1 780**	**210.4%**	**183**	**5.0%**	**87.0%**
Short term loans	-	1 027	-	-	-	1 027	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	846	411	48.6%	342	40.5%	753	89.0%	183	5.0%	87.0%
Payments	**(6 878)**	**-**	**-**	**(1 925)**	**28.0%**	**(1 925)**	**28.0%**	**(4 720)**	**157.6%**	**(59.2%)**
Repayment of borrowing	(6 878)	-	-	(1 925)	28.0%	(1 925)	28.0%	(4 720)	157.6%	(59.2%)
Net Cash from/(used) Financing Activities	**(6 032)**	**1 438**	**(23.8%)**	**(1 583)**	**26.2%**	**(145)**	**2.4%**	**(4 537)**	**(242.6%)**	**(65.1%)**
Net Increase/(Decrease) in cash held	**(27 010)**	**90 058**	**(333.4%)**	**20 092**	**(74.4%)**	**110 150**	**(407.8%)**	**(10 341)**	**4.6%**	**(294.3%)**
Cash/cash equivalents at the year begin:	240 572	-	-	90 058	37.4%	-	-	15 043	19.6%	498.7%
Cash/cash equivalents at the year end:	**213 562**	**90 058**	**42.2%**	**110 150**	**51.6%**	**110 150**	**51.6%**	**4 702**	**8.5%**	**2 242.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9	5.5%	7	4.5%	10	6.3%	137	83.8%	163	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 173	58.7%	2 703	22.1%	466	3.8%	1 872	15.3%	12 215	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 599	19.8%	9 682	8.9%	5 533	5.1%	72 432	66.3%	109 246	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 824	17.5%	1 391	8.6%	855	5.3%	11 029	68.5%	16 098	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	16.3%	22	4.8%	11	2.3%	354	76.6%	462	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	843	4.2%	784	3.9%	727	3.6%	17 671	88.2%	20 025	11.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 966	10.2%	2 011	10.4%	392	2.0%	14 985	77.4%	19 353	10.9%	-	-	-	-
Total By Income Source	**34 490**	**19.4%**	**16 600**	**9.3%**	**7 993**	**4.5%**	**118 479**	**66.7%**	**177 562**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	617	11.5%	253	4.7%	145	2.7%	4 340	81.0%	5 356	3.0%	-	-	-	-
Commercial	8 076	31.8%	3 199	12.6%	1 458	5.7%	12 674	49.9%	25 407	14.3%	-	-	-	-
Households	21 883	17.4%	10 401	8.3%	5 908	4.7%	87 442	69.6%	125 633	70.8%	-	-	-	-
Other	3 914	18.5%	2 747	13.0%	483	2.3%	14 023	66.2%	21 167	11.9%	-	-	-	-
Total By Customer Group	**34 490**	**19.4%**	**16 600**	**9.3%**	**7 993**	**4.5%**	**118 479**	**66.7%**	**177 562**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**679 763**	**151 056**	**22.2%**	**181 884**	**26.8%**	**332 940**	**49.0%**	**201 626**	**62.8%**	**(9.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	234 812	53 089	22.6%	60 254	25.7%	113 343	48.3%	58 712	43.1%	2.6%
Service charges - sanitation revenue	105 471	23 747	22.5%	29 477	27.9%	53 225	50.5%	26 461	48.3%	11.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 091	574	27.5%	853	40.8%	1 428	68.3%	566	32.7%	50.8%
Interest earned - external investments	113	1 283	1 137.0%	1 554	1 377.1%	2 838	2 514.1%	465	62.9%	234.1%
Interest earned - outstanding debtors	2 588	553	21.4%	616	23.8%	1 169	45.2%	539	28.7%	14.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	330 272	71 066	21.5%	88 058	26.7%	159 124	48.2%	113 836	81.5%	(22.6%)
Other own revenue	4 417	743	16.8%	1 070	24.2%	1 813	41.1%	1 047	93.3%	2.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**626 603**	**131 453**	**21.0%**	**149 932**	**23.9%**	**281 385**	**44.9%**	**152 044**	**49.5%**	**(1.4%)**
Employee related costs	229 305	59 013	25.7%	56 851	24.8%	115 865	50.5%	57 218	47.7%	(.6%)
Remuneration of councillors	7 852	1 941	24.7%	1 914	24.4%	3 854	49.1%	1 919	53.8%	(.3%)
Debt impairment	26 554	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 749	15 215	21.8%	15 215	21.8%	30 431	43.6%	14 487	50.0%	5.0%
Finance charges	19 002	(247)	(1.3%)	7 031	37.0%	6 783	35.7%	2 965	18.3%	137.1%
Bulk purchases	42 624	7 713	18.1%	12 703	29.8%	20 416	47.9%	6 042	31.0%	110.3%
Other Materials	5 826	-	-	-	-	-	-	-	-	-
Contracted services	17 433	3 918	22.5%	5 717	32.8%	9 635	55.3%	4 812	39.1%	18.8%
Transfers and grants	62 724	19 081	30.4%	23 543	37.5%	42 624	68.0%	41 595	81.5%	(43.4%)
Other expenditure	145 533	24 819	17.1%	26 958	18.5%	51 777	35.6%	23 006	40.9%	17.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**53 160**	**19 603**		**31 952**		**51 555**		**49 581**		
Transfers recognised - capital	357 460	53	-	-	-	53	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**375 045**	**49 682**	**13.2%**	**81 513**	**21.7%**	**131 195**	**35.0%**	**52 722**	**25.4%**	**54.6%**
National Government	358 272	45 304	12.6%	80 871	22.6%	126 175	35.2%	47 576	26.3%	70.0%
Provincial Government	2 469	-	-	-	-	-	-	4 758	30.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	641	-	641	-	-	-	(100.0%)
Transfers recognised - capital	**360 741**	**45 304**	**12.6%**	**81 513**	**22.6%**	**126 817**	**35.2%**	**52 335**	**26.0%**	**55.8%**
Borrowing	-	2 122	-	-	-	2 122	-	-	3.3%	-
Internally generated funds	14 304	2 257	15.8%	-	-	2 257	15.8%	388	30.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375 045**	**49 682**	**13.2%**	**81 513**	**21.7%**	**131 195**	**35.0%**	**52 722**	**25.4%**	**54.6%**
Governance and Administration	**3 503**	**2 257**	**64.4%**	**139**	**4.0%**	**2 395**	**68.4%**	**379**	**15.3%**	**(63.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	703	-	-	-	-	-	-	-	-	-
Corporate Services	2 800	2 257	80.6%	139	5.0%	2 395	85.5%	379	15.3%	(63.4%)
Community and Public Safety	**9 700**	**-**	**-**	**503**	**5.2%**	**503**	**5.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9 700	-	-	503	5.2%	503	5.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 751**	**175**	**6.4%**	**3 878**	**141.0%**	**4 053**	**147.3%**	**871**	**-**	**345.3%**
Planning and Development	2 751	175	6.4%	3 878	141.0%	4 053	147.3%	871	-	345.3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**359 091**	**47 250**	**13.2%**	**76 994**	**21.4%**	**124 244**	**34.6%**	**51 472**	**25.2%**	**49.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	310 371	47 122	15.2%	74 619	24.0%	121 740	39.2%	47 642	27.2%	56.6%
Waste Water Management	48 720	129	.3%	2 375	4.9%	2 504	5.1%	3 831	10.9%	(38.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**897 874**	**325 466**	**36.2%**	**320 663**	**35.7%**	**646 129**	**72.0%**	**260 702**	**59.3%**	**23.0%**
Ratepayers and other	**264 453**	**79 990**	**30.2%**	**91 365**	**34.5%**	**171 355**	**64.8%**	**75 120**	**52.6%**	**21.6%**
Government - operating	310 848	122 763	39.5%	215 252	69.2%	338 016	108.7%	78 404	59.3%	174.5%
Government - capital	322 460	121 479	37.7%	12 315	3.8%	133 794	41.5%	106 745	65.8%	(88.5%)
Interest	113	1 233	1 091.4%	1 730	1 531.0%	2 963	2 622.4%	433	37.9%	299.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(530 269)**	**(137 743)**	**26.0%**	**(206 332)**	**38.9%**	**(344 075)**	**64.9%**	**(159 435)**	**71.0%**	**29.4%**
Suppliers and employees	(444 772)	(128 332)	28.9%	(185 488)	41.7%	(313 820)	70.6%	(102 954)	66.3%	80.2%
Finance charges	(19 002)	(603)	3.2%	(6 634)	34.9%	(7 237)	38.1%	(3 518)	-	88.6%
Transfers and grants	(66 495)	(8 808)	13.2%	(14 210)	21.4%	(23 018)	34.6%	(52 963)	84.1%	(73.2%)
Net Cash from/(used) Operating Activities	**367 605**	**187 723**	**51.1%**	**114 331**	**31.1%**	**302 054**	**82.2%**	**101 267**	**42.2%**	**12.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(375 045)**	**(50 369)**	**13.4%**	**(22 098)**	**5.9%**	**(72 467)**	**19.3%**	**(52 384)**	**27.4%**	**(57.8%)**
Capital assets	(375 045)	(50 369)	13.4%	(22 098)	5.9%	(72 467)	19.3%	(52 384)	27.4%	(57.8%)
Net Cash from/(used) Investing Activities	**(375 045)**	**(50 369)**	**13.4%**	**(22 098)**	**5.9%**	**(72 467)**	**19.3%**	**(52 384)**	**27.4%**	**(57.8%)**
Cash Flow from Financing Activities										
Receipts	**180**	**116**	**64.3%**	**101**	**56.3%**	**217**	**120.6%**	**92**	**33.2%**	**9.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	180	116	64.3%	101	56.3%	217	120.6%	92	33.2%	9.5%
Payments	**(17 249)**	**(1 187)**	**6.9%**	**(8 454)**	**49.0%**	**(9 641)**	**55.9%**	**(3 803)**	**44.6%**	**122.3%**
Repayment of borrowing	(17 249)	(1 187)	6.9%	(8 454)	49.0%	(9 641)	55.9%	(3 803)	44.6%	122.3%
Net Cash from/(used) Financing Activities	**(17 069)**	**(1 071)**	**6.3%**	**(8 353)**	**48.9%**	**(9 424)**	**55.2%**	**(3 711)**	**45.2%**	**125.1%**
Net Increase/(Decrease) in cash held	**(24 509)**	**136 282**	**(556.0%)**	**83 880**	**(342.2%)**	**220 163**	**(898.3%)**	**45 173**	**134.7%**	**85.7%**
Cash/cash equivalents at the year begin:	98 996	68 552	69.2%	204 834	206.9%	68 552	69.2%	74 646	94.2%	174.4%
Cash/cash equivalents at the year end:	**74 487**	**204 834**	**275.0%**	**288 715**	**387.6%**	**288 715**	**387.6%**	**119 818**	**112.6%**	**141.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 990	13.5%	7 598	5.1%	15 548	10.5%	104 960	70.9%	148 096	59.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	8 513	24.0%	3 179	9.0%	2 006	5.7%	21 799	61.4%	35 497	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	265	100.0%	-	-	-	-	-	-	265	.1%	-	-	-	-
Other	55 715	87.6%	10	-	11	-	7 902	12.4%	63 638	25.7%	-	-	-	-
Total By Income Source	**84 483**	**34.1%**	**10 787**	**4.4%**	**17 565**	**7.1%**	**134 660**	**54.4%**	**247 496**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 809	25.9%	1 583	14.6%	801	7.4%	5 642	52.1%	10 834	4.4%	-	-	-	-
Commercial	8 896	27.0%	2 369	7.2%	3 416	10.4%	18 252	55.4%	32 933	13.3%	-	-	-	-
Households	16 798	11.8%	6 825	4.8%	13 338	9.4%	105 450	74.0%	142 411	57.5%	-	-	-	-
Other	55 980	91.3%	10	-	11	-	5 317	8.7%	61 318	24.8%	-	-	-	-
Total By Customer Group	**84 483**	**34.1%**	**10 787**	**4.4%**	**17 565**	**7.1%**	**134 660**	**54.4%**	**247 496**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	6 453	100.0%	6 453	22.1%
PAYE deductions	2 330	100.0%	-	-	-	-	-	-	2 330	8.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 795	100.0%	-	-	-	-	-	-	2 795	9.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 519	34.2%	6 690	50.7%	1 178	8.9%	813	6.2%	13 200	45.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 417	100.0%	-	-	-	-	-	-	4 417	15.1%
Total	**14 061**	**48.2%**	**6 690**	**22.9%**	**1 178**	**4.0%**	**7 265**	**24.9%**	**29 195**	**100.0%**

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**122 973**	**36 547**	**29.7%**	**30 839**	**25.1%**	**67 386**	**54.8%**	**34 181**	**91.9%**	**(9.8%)**
Property rates	22 000	5 730	26.0%	5 920	26.9%	11 650	53.0%	15 883	245.7%	(62.7%)
Property rates - penalties and collection charges	800	163	20.4%	400	50.0%	564	70.5%	290	44.6%	38.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 800	449	25.0%	449	25.0%	899	49.9%	429	55.4%	4.8%
Service charges - other	-	2	-	1	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	150	58	39.0%	54	36.1%	113	75.1%	52	67.5%	3.0%
Interest earned - external investments	800	-	-	400	50.0%	400	50.0%	-	-	(100.0%)
Interest earned - outstanding debtors	7 250	166	2.3%	2 543	35.1%	2 709	37.4%	2 151	40.5%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	101	14	13.6%	13	13.3%	27	26.9%	8	3.4%	63.8%
Licences and permits	1 900	-	-	-	-	-	-	455	49.0%	(100.0%)
Agency services	-	584	-	536	-	1 119	-	-	-	(100.0%)
Transfers recognised - operational	65 620	29 310	44.7%	20 474	31.2%	49 784	75.9%	14 769	68.4%	38.6%
Other own revenue	22 552	71	.3%	47	.2%	118	.5%	144	94.4%	(67.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**122 973**	**21 553**	**17.5%**	**23 020**	**18.7%**	**44 573**	**36.2%**	**29 755**	**69.2%**	**(22.6%)**
Employee related costs	36 205	8 250	22.8%	10 128	28.0%	18 378	50.8%	7 893	46.2%	28.3%
Remuneration of councillors	8 259	1 485	18.0%	1 563	18.9%	3 048	36.9%	1 485	38.0%	5.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 850	2 573	29.1%	2 616	29.6%	5 189	58.6%	2 274	55.8%	15.0%
Finance charges	2 500	1 562	62.5%	-	-	1 562	62.5%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 187	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	58 972	7 683	13.0%	8 712	14.8%	16 396	27.8%	18 103	125.5%	(51.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**14 994**		**7 819**		**22 813**		**4 425**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**33 318**	**6 137**	**18.4%**	**4 013**	**12.0%**	**10 150**	**30.5%**	**5 713**	**32.5%**	**(29.8%)**
National Government	22 296	4 609	20.7%	2 987	13.4%	7 596	34.1%	3 953	32.0%	(24.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 296**	**4 609**	**20.7%**	**2 987**	**13.4%**	**7 596**	**34.1%**	**3 953**	**36.1%**	**(24.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 022	1 528	13.9%	1 026	9.3%	2 554	23.2%	178	12.6%	476.3%
Public contributions and donations	-	-	-	-	-	-	-	1 582	-	(100.0%)
Capital Expenditure Standard Classification	**33 318**	**6 137**	**18.4%**	**4 013**	**12.0%**	**10 150**	**30.5%**	**5 713**	**32.5%**	**(29.8%)**
Governance and Administration	**4 300**	**210**	**4.9%**	**289**	**6.7%**	**499**	**11.6%**	**69**	**351.3%**	**318.5%**
Executive & Council	4 300	210	4.9%	289	6.7%	499	11.6%	69	351.3%	318.5%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 118**	**1 204**	**10.8%**	**1 055**	**9.5%**	**2 259**	**20.3%**	**2 483**	**39.9%**	**(57.5%)**
Community & Social Services	10 618	1 204	11.3%	1 055	9.9%	2 259	21.3%	2 483	43.1%	(57.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 900**	**4 723**	**26.4%**	**1 845**	**10.3%**	**6 568**	**36.7%**	**1 560**	**10.8%**	**18.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 900	4 530	25.3%	1 845	10.3%	6 375	35.6%	1 560	10.8%	18.3%
Environmental Protection	-	193	-	-	-	193	-	-	-	-
Trading Services	**-**	**-**	**-**	**824**	**-**	**824**	**-**	**1 601**	**-**	**(48.5%)**
Electricity	-	-	-	824	-	824	-	19	-	4 205.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	1 582	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**110 062**	**41 962**	**38.1%**	**39 617**	**36.0%**	**81 580**	**74.1%**	**25 620**	**68.4%**	**54.6%**
Ratepayers and other	**14 096**	**4 540**	**32.2%**	**6 462**	**45.8%**	**11 002**	**78.1%**	**4 672**	**55.7%**	**38.3%**
Government - operating	65 620	29 310	44.7%	20 474	31.2%	49 784	75.9%	14 816	68.5%	38.2%
Government - capital	22 296	7 388	33.1%	9 500	42.6%	16 888	75.7%	5 609	76.1%	69.4%
Interest	8 050	724	9.0%	3 181	39.5%	3 905	48.5%	523	231.4%	508.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(80 455)**	**(55 492)**	**69.0%**	**(52 702)**	**65.5%**	**(108 193)**	**134.5%**	**(36 007)**	**123.3%**	**46.4%**
Suppliers and employees	(77 955)	(55 492)	71.2%	(52 702)	67.6%	(108 193)	138.8%	(36 007)	127.9%	46.4%
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 607**	**(13 529)**	**(45.7%)**	**(13 084)**	**(44.2%)**	**(26 614)**	**(89.9%)**	**(10 387)**	**(87.3%)**	**26.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**21 850**	**-**	**19 100**	**-**	**40 950**	**-**	**17 204**	**-**	**11.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	21 850	-	19 100	-	40 950	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	17 204	-	(100.0%)
Payments	**(33 318)**	**(6 694)**	**20.1%**	**(4 413)**	**13.2%**	**(11 107)**	**33.3%**	**(6 448)**	**35.9%**	**(31.6%)**
Capital assets	(33 318)	(6 694)	20.1%	(4 413)	13.2%	(11 107)	33.3%	(6 448)	35.9%	(31.6%)
Net Cash from/(used) Investing Activities	**(33 318)**	**15 156**	**(45.5%)**	**14 687**	**(44.1%)**	**29 843**	**(89.6%)**	**10 755**	**(74.3%)**	**36.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(512)**	**-**	**(2 062)**	**-**	**(2 574)**	**-**	**(369)**	**-**	**458.3%**
Repayment of borrowing	-	(512)	-	(2 062)	-	(2 574)	-	(369)	-	458.3%
Net Cash from/(used) Financing Activities	**-**	**(512)**	**-**	**(2 062)**	**-**	**(2 574)**	**-**	**(369)**	**(16.7%)**	**458.3%**
Net Increase/(Decrease) in cash held	**(3 711)**	**1 114**	**(30.0%)**	**(459)**	**12.4%**	**655**	**(17.7%)**	**(1)**	**(.2%)**	**37 213.3%**
Cash/cash equivalents at the year begin:	7 500	380	5.1%	1 494	19.9%	380	5.1%	471	5.3%	217.3%
Cash/cash equivalents at the year end:	**3 789**	**1 494**	**39.4%**	**1 035**	**27.3%**	**1 035**	**27.3%**	**470**	**3.0%**	**120.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 586	12.2%	1 972	6.7%	1 552	5.3%	22 192	75.7%	29 302	47.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	138	4.8%	101	3.5%	84	2.9%	2 553	88.8%	2 876	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	865	100.0%	-	-	-	-	-	-	865	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	(2 352)	(8.1%)	915	3.1%	888	3.0%	29 765	101.9%	29 216	46.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 237**	**3.6%**	**2 988**	**4.8%**	**2 524**	**4.1%**	**54 510**	**87.6%**	**62 258**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 135	4.1%	1 098	3.9%	1 072	3.9%	24 495	88.1%	27 800	44.7%	-	-	-	-
Commercial	1 220	26.7%	546	11.9%	414	9.0%	2 396	52.4%	4 575	7.3%	-	-	-	-
Households	(118)	(.4%)	1 345	4.5%	1 038	3.5%	27 619	92.4%	29 883	48.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 237**	**3.6%**	**2 988**	**4.8%**	**2 524**	**4.1%**	**54 510**	**87.6%**	**62 258**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	MV Cebekulu	033 502 0280
Financial Manager	RM Mani	033 502 0280

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**269 870**	**70 516**	**26.1%**	**54 238**	**20.1%**	**124 755**	**46.2%**	**37 717**	**44.1%**	**43.8%**
Property rates	161 735	27 478	17.0%	21 939	13.6%	49 417	30.6%	9 692	32.4%	126.4%
Property rates - penalties and collection charges	4 587	845	18.4%	751	16.4%	1 596	34.8%	455	33.4%	65.0%
Service charges - electricity revenue	65 275	14 478	22.2%	13 153	20.2%	27 632	42.3%	13 456	48.6%	(2.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 450	1 166	26.2%	1 122	25.2%	2 287	51.4%	(775)	12.4%	(244.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 052	184	17.5%	190	18.1%	375	35.6%	169	35.3%	12.7%
Interest earned - external investments	500	276	55.1%	325	65.1%	601	120.2%	2	5.3%	13 464.5%
Interest earned - outstanding debtors	1 636	481	29.4%	388	23.7%	869	53.1%	295	69.3%	31.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 242	2 986	24.4%	2 308	18.9%	5 294	43.2%	884	36.2%	161.0%
Licences and permits	2 163	497	23.0%	484	22.4%	981	45.3%	471	48.4%	2.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 492	20 947	48.2%	11 938	27.4%	32 885	75.6%	11 901	75.7%	.3%
Other own revenue	16 537	1 179	7.1%	1 639	9.9%	2 818	17.0%	1 166	40.9%	40.5%
Gains on disposal of PPE	(43 800)	-	-	-	-	-	-	-	-	-
Operating Expenditure	**257 376**	**49 765**	**19.3%**	**49 670**	**19.3%**	**99 435**	**38.6%**	**43 891**	**40.0%**	**13.2%**
Employee related costs	78 936	15 246	19.3%	15 593	19.8%	30 840	39.1%	16 302	44.2%	(4.3%)
Remuneration of councillors	5 836	1 344	23.0%	1 365	23.4%	2 710	46.4%	1 254	46.9%	8.9%
Debt impairment	528	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 108	-	-	1 630	16.1%	1 630	16.1%	-	-	(100.0%)
Finance charges	4 804	2	-	1 848	38.5%	1 849	38.5%	2 778	37.6%	(33.5%)
Bulk purchases	69 955	21 413	30.6%	14 267	20.4%	35 680	51.0%	13 085	54.7%	9.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 000	704	17.6%	539	13.5%	1 243	31.1%	456	10.1%	18.2%
Transfers and grants	9 752	2 166	22.2%	4 655	47.7%	6 821	69.9%	697	-	567.8%
Other expenditure	73 457	8 889	12.1%	9 773	13.3%	18 662	25.4%	9 321	29.5%	4.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 493**	**20 752**		**4 568**		**25 320**		**(6 174)**		
Transfers recognised - capital	19 912	4 636	23.3%	-	-	4 636	23.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**32 262**	**5 273**	**16.3%**	**8 340**	**25.9%**	**13 613**	**42.2%**	**2 843**	**41.7%**	**193.3%**
National Government	19 912	4 764	23.9%	4 837	24.3%	9 601	48.2%	3 491	37.6%	38.6%
Provincial Government	-	508	-	-	-	508	-	289	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 912**	**5 273**	**26.5%**	**4 837**	**24.3%**	**10 110**	**50.8%**	**3 780**	**47.5%**	**28.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 350	-	-	3 503	28.4%	3 503	28.4%	(937)	-	(473.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32 262**	**5 273**	**16.3%**	**8 340**	**25.9%**	**13 613**	**42.2%**	**2 843**	**41.7%**	**193.3%**
Governance and Administration	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**(23)**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	800	-	-	-	-	-	-	(23)	-	(100.0%)
Community and Public Safety	**3 860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	410	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 750	-	-	-	-	-	-	-	-	-
Public Safety	700	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 887**	**3 719**	**17.8%**	**6 640**	**31.8%**	**10 359**	**49.6%**	**2 867**	**35.4%**	**131.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 887	3 719	17.8%	6 640	31.8%	10 359	49.6%	2 867	35.4%	131.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 215**	**1 554**	**25.0%**	**1 700**	**27.4%**	**3 254**	**52.4%**	**-**	**-**	**(100.0%)**
Electricity	1 900	575	30.3%	-	-	575	30.3%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 115	979	31.4%	1 700	54.6%	2 679	86.0%	-	-	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**269 551**	**90 013**	**33.4%**	**93 250**	**34.6%**	**183 262**	**68.0%**	**59 795**	**62.0%**	**55.9%**
Ratepayers and other	**204 142**	**60 317**	**29.5%**	**60 433**	**29.6%**	**120 750**	**59.1%**	**40 547**	**56.6%**	**49.0%**
Government - operating	43 492	21 447	49.3%	11 938	27.4%	33 385	76.8%	11 733	76.9%	1.7%
Government - capital	19 912	8 014	40.2%	20 633	103.6%	28 647	143.9%	7 515	79.3%	174.6%
Interest	2 005	235	11.7%	246	12.3%	481	24.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(245 241)**	**(81 713)**	**33.3%**	**(86 283)**	**35.2%**	**(167 996)**	**68.5%**	**(57 485)**	**65.9%**	**50.1%**
Suppliers and employees	(240 437)	(81 713)	34.0%	(85 799)	35.7%	(167 512)	69.7%	(49 899)	59.3%	71.9%
Finance charges	(4 804)	-	-	(483)	10.1%	(483)	10.1%	(71)	1.7%	579.9%
Transfers and grants	-	-	-	-	-	-	-	(7 515)	-	(100.0%)
Net Cash from/(used) Operating Activities	**24 310**	**8 300**	**34.1%**	**6 967**	**28.7%**	**15 267**	**62.8%**	**2 310**	**26.7%**	**201.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(32 262)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**21.7%**	**-**
Capital assets	(32 262)	-	-	-	-	-	-	-	21.7%	-
Net Cash from/(used) Investing Activities	**(32 262)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29.2%**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**12**	**-**	**25**	**-**	**38**	**-**	**64**	**-**	**(60.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	12	-	25	-	38	-	64	-	(60.0%)
Payments	**(3 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 645)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 645)**	**12**	**(.3%)**	**25**	**(.7%)**	**38**	**(1.0%)**	**64**	**(3.5%)**	**(60.0%)**
Net Increase/(Decrease) in cash held	**(11 597)**	**8 312**	**(71.7%)**	**6 993**	**(60.3%)**	**15 305**	**(132.0%)**	**2 374**	**42.0%**	**194.6%**
Cash/cash equivalents at the year begin:	(5 995)	(4 491)	74.9%	3 821	(63.7%)	(4 491)	74.9%	(6 337)	54.1%	(160.3%)
Cash/cash equivalents at the year end:	**(17 592)**	**3 821**	**(21.7%)**	**10 814**	**(61.5%)**	**10 814**	**(61.5%)**	**(3 963)**	**64.8%**	**(372.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 227	7.5%	1 182	2.8%	668	1.6%	37 884	88.2%	42 962	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 425	6.7%	3 711	2.6%	2 192	1.6%	124 827	89.1%	140 155	74.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	375	7.8%	157	3.3%	85	1.8%	4 213	87.2%	4 830	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.9%	32	2.6%	22	1.7%	1 164	91.8%	1 268	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**13 076**	**6.9%**	**5 083**	**2.7%**	**2 967**	**1.6%**	**168 089**	**88.8%**	**189 215**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 695	12.4%	11 989	87.6%	0	-	7	.1%	13 691	7.1%	-	-	-	-
Commercial	(1)	(1.6%)	67	101.6%	-	-	-	-	66	-	-	-	-	-
Households	3 227	5.3%	1 182	1.9%	668	1.1%	55 668	91.6%	60 746	31.7%	-	-	-	-
Other	8 155	6.9%	(8 156)	(6.9%)	2 299	2.0%	115 096	98.0%	117 394	61.2%	-	-	-	-
Total By Customer Group	**13 076**	**6.8%**	**5 083**	**2.6%**	**2 967**	**1.5%**	**170 771**	**89.0%**	**191 897**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	100.0%	-	-	-	-	-	-	50	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**50**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**50**	**100.0%**

Contact Details

Municipal Manager	Dr Mpilo Ngubane	033 239 9266
Financial Manager	Mrs Z Sojime (acting)	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**83 618**	**27 848**	**33.3%**	**9 279**	**11.1%**	**37 127**	**44.4%**	**13 552**	**39.1%**	**(31.5%)**
Property rates	11 489	2 399	20.9%	1 616	14.1%	4 015	34.9%	2 236	41.7%	(27.7%)
Property rates - penalties and collection charges	50	559	1 118.3%	394	788.1%	953	1 906.3%	631	65.0%	(37.6%)
Service charges - electricity revenue	39 974	11 041	27.6%	4 961	12.4%	16 001	40.0%	6 991	37.8%	(29.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	719	672	93.4%	447	62.2%	1 119	155.6%	623	35.2%	(28.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	702	-	905	-	1 608	-	1 393	91.7%	(35.0%)
Interest earned - external investments	1 000	503	50.3%	289	28.9%	792	79.2%	185	49.3%	56.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	377	12.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	104	34.7%	31	10.2%	135	44.9%	86	29.5%	(64.4%)
Licences and permits	2 100	733	34.9%	76	3.6%	809	38.5%	975	41.6%	(92.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	27 786	11 107	40.0%	524	1.9%	11 631	41.9%	25	38.8%	1 990.8%
Other own revenue	200	28	14.0%	35	17.6%	63	31.6%	30	36.6%	19.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**105 363**	**20 493**	**19.4%**	**16 843**	**16.0%**	**37 336**	**35.4%**	**22 723**	**36.0%**	**(25.9%)**
Employee related costs	24 596	5 512	22.4%	3 609	14.7%	9 121	37.1%	4 339	32.0%	(16.8%)
Remuneration of councillors	1 956	443	22.6%	264	13.5%	706	36.1%	455	33.1%	(42.1%)
Debt impairment	13 223	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 255	-	-	-	-	-	-	-	-	-
Finance charges	250	-	-	-	-	-	-	27	2.4%	(100.0%)
Bulk purchases	46 512	11 516	24.8%	9 562	20.6%	21 078	45.3%	6 485	47.7%	47.4%
Other Materials	80	-	-	-	-	-	-	-	-	-
Contracted services	3 764	974	25.9%	841	22.3%	1 815	48.2%	674	43.4%	24.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 727	2 048	21.1%	2 567	26.4%	4 616	47.5%	10 743	67.3%	(76.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 745)**	**7 355**		**(7 564)**		**(209)**		**(9 172)**		
Transfers recognised - capital	11 621	-	-	1 977	17.0%	1 977	17.0%	(903)	14.3%	(318.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**14 071**	**16**	**.1%**	**3 959**	**28.1%**	**3 975**	**28.3%**	**3 270**	**34.4%**	**21.1%**
National Government	11 621	-	-	3 959	34.1%	3 959	34.1%	3 149	38.4%	25.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 621**	**-**	**-**	**3 959**	**34.1%**	**3 959**	**34.1%**	**3 149**	**38.4%**	**25.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 450	16	.7%	-	-	16	.7%	121	7.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**14 071**	**16**	**.1%**	**3 959**	**28.1%**	**3 975**	**28.3%**	**3 270**	**34.4%**	**21.1%**
Governance and Administration	**-**	**16**	**-**	**-**	**-**	**16**	**-**	**12**	**1.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	16	-	-	-	16	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	12	1.7%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 071**	**-**	**-**	**3 959**	**28.1%**	**3 959**	**28.1%**	**3 257**	**39.4%**	**21.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 071	-	-	3 959	28.1%	3 959	28.1%	3 257	39.4%	21.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**95 239**	**71 369**	**74.9%**	**20 863**	**21.9%**	**92 231**	**96.8%**	**22 643**	**54.1%**	**(7.9%)**
Ratepayers and other	**54 832**	**46 835**	**85.4%**	**20 546**	**37.5%**	**67 381**	**122.9%**	**18 654**	**54.0%**	**10.1%**
Government - operating	27 786	13 830	49.8%	145	.5%	13 975	50.3%	2 980	76.1%	(95.1%)
Government - capital	11 621	10 199	87.8%	-	-	10 199	87.8%	-	-	-
Interest	1 000	504	50.4%	171	17.1%	676	67.6%	1 009	133.4%	(83.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(86 885)**	**(19 398)**	**22.3%**	**(9 405)**	**10.8%**	**(28 802)**	**33.2%**	**(24 259)**	**58.4%**	**(61.2%)**
Suppliers and employees	(86 635)	(19 398)	22.4%	(9 405)	10.9%	(28 802)	33.2%	(24 259)	58.6%	(61.2%)
Finance charges	(250)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 354**	**51 971**	**622.1%**	**11 458**	**137.2%**	**63 429**	**759.3%**	**(1 616)**	**7.4%**	**(809.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(1 407)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 947**	**51 971**	**748.1%**	**11 458**	**164.9%**	**63 429**	**913.1%**	**(1 616)**	**(46.1%)**	**(809.2%)**
Cash/cash equivalents at the year begin:	-	5 198	-	57 169	-	5 198	-	3 941	(611 238.1%)	1 350.7%
Cash/cash equivalents at the year end:	**6 947**	**57 169**	**822.9%**	**68 627**	**987.9%**	**68 627**	**987.9%**	**2 325**	**(151.8%)**	**2 851.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	731	13.3%	476	8.7%	272	5.0%	4 005	73.0%	5 483	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	617	3.2%	461	2.4%	385	2.0%	17 677	92.4%	19 139	35.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	238	3.9%	224	3.7%	219	3.6%	5 456	88.9%	6 138	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	.3%	19	.3%	19	.3%	7 377	99.2%	7 436	13.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	335	2.2%	332	2.2%	333	2.2%	14 273	93.4%	15 273	28.6%	-	-	-	-
Total By Income Source	**1 941**	**3.6%**	**1 513**	**2.8%**	**1 228**	**2.3%**	**48 788**	**91.2%**	**53 470**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 941	3.6%	1 513	2.8%	1 228	2.3%	48 788	91.2%	53 470	100.0%	-	-	-	-
Total By Customer Group	**1 941**	**3.6%**	**1 513**	**2.8%**	**1 228**	**2.3%**	**48 788**	**91.2%**	**53 470**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	92	8.2%	709	63.4%	59	5.3%	259	23.1%	1 119	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**92**	**8.2%**	**709**	**63.4%**	**59**	**5.3%**	**259**	**23.1%**	**1 119**	**100.0%**

Contact Details

Municipal Manager	Mario Links (Acting)	033 263 1221
Financial Manager	N Mbatha (Acting)	033 897 6781

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**62 912**	**7 341**	**11.7%**	**12 003**	**19.1%**	**19 345**	**30.7%**	**765**	**2.4%**	**1 469.2%**
Property rates	1 501	764	50.9%	425	28.3%	1 189	79.2%	274	37.6%	55.1%
Property rates - penalties and collection charges	2	9	454.0%	11	557.7%	20	1 011.6%	1	24.1%	803.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	50	9	17.4%	9	17.6%	17	35.0%	270	688.8%	(96.7%)
Rental of facilities and equipment	457	54	11.8%	64	14.0%	118	25.9%	38	43.2%	71.1%
Interest earned - external investments	497	199	40.0%	233	46.8%	432	86.9%	109	71.8%	112.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	5	102.0%	7	146.0%	12	248.0%	1	50.6%	563.6%
Licences and permits	32	4	13.1%	11	33.8%	15	46.9%	7	58.8%	46.7%
Agency services	35	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 115	5 665	18.8%	10 887	36.2%	16 552	55.0%	5	-	213 872.7%
Other own revenue	30 218	633	2.1%	356	1.2%	989	3.3%	59	4.7%	506.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**62 913**	**14 979**	**23.8%**	**16 175**	**25.7%**	**31 153**	**49.5%**	**11 049**	**70.5%**	**46.4%**
Employee related costs	14 628	3 509	24.0%	4 120	28.2%	7 629	52.2%	4 721	67.4%	(12.7%)
Remuneration of councillors	1 490	410	27.5%	353	23.7%	763	51.2%	174	22.7%	102.9%
Debt impairment	-	-	-	-	-	-	-	109	72.6%	(100.0%)
Depreciation and asset impairment	1 506	-	-	1 032	68.5%	1 032	68.5%	-	13.0%	(100.0%)
Finance charges	-	69	-	106	-	176	-	22	7.3%	379.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	60	-	60	-	4	-	1 281.8%
Contracted services	528	111	21.1%	479	90.7%	591	111.9%	200	46.7%	139.5%
Transfers and grants	-	2 662	-	2 300	-	4 962	-	2 784	-	(17.4%)
Other expenditure	44 761	8 217	18.4%	7 724	17.3%	15 941	35.6%	3 034	50.5%	154.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1)**	**(7 637)**		**(4 172)**		**(11 809)**		**(10 284)**		
Transfers recognised - capital	-	12 044	-	5 896	-	17 941	-	8 630	(57.4%)	(31.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**8 280**	**-**	**8 234**	**-**	**16 514**	**-**	**1 654**	**23.3%**	**397.8%**
National Government	-	8 141	-	8 094	-	16 235	-	1 654	30.0%	389.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**8 141**	**-**	**8 094**	**-**	**16 235**	**-**	**1 654**	**22.6%**	**389.3%**
Borrowing	-	140	-	140	-	280	-	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**8 280**	**-**	**8 234**	**-**	**16 514**	**-**	**1 654**	**23.3%**	**397.8%**
Governance and Administration	**-**	**39**	**-**	**53**	**-**	**92**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	22	-	53	-	75	-	-	-	(100.0%)
Budget & Treasury Office	-	17	-	-	-	17	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**7 333**	**-**	**7 611**	**-**	**14 944**	**-**	**1 654**	**43.9%**	**360.1%**
Planning and Development	-	7 333	-	7 611	-	14 944	-	1 654	107.8%	360.1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**909**	**-**	**570**	**-**	**1 479**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	909	-	570	-	1 479	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**46 583**	**18 069**	**38.8%**	**17 916**	**38.5%**	**35 985**	**77.2%**	**16 002**	**64.0%**	**12.0%**
Ratepayers and other	**4 865**	**861**	**17.7%**	**424**	**8.7%**	**1 285**	**26.4%**	**645**	**80.2%**	**(34.4%)**
Government - operating	11 106	9 493	85.5%	9 979	89.9%	19 473	175.3%	7 811	53.7%	27.8%
Government - capital	30 115	7 482	24.8%	7 270	24.1%	14 752	49.0%	7 436	71.9%	(2.2%)
Interest	497	233	46.9%	243	48.9%	476	95.8%	109	80.2%	122.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 349)**	**(15 035)**	**29.3%**	**(15 459)**	**30.1%**	**(30 494)**	**59.4%**	**(15 107)**	**148.5%**	**2.3%**
Suppliers and employees	(51 220)	(8 377)	16.4%	(11 238)	21.9%	(19 615)	38.3%	(11 548)	129.2%	(2.7%)
Finance charges	(129)	(25)	19.6%	(22)	17.1%	(47)	36.7%	(34)	5.8%	(34.3%)
Transfers and grants	-	(6 633)	-	(4 199)	-	(10 832)	-	(3 525)	-	19.1%
Net Cash from/(used) Operating Activities	**(4 766)**	**3 034**	**(63.7%)**	**2 456**	**(51.5%)**	**5 490**	**(115.2%)**	**895**	**(55.2%)**	**174.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(11 106)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(458)**	**(2 792)**	**609.6%**	**(2 442)**	**533.2%**	**(5 234)**	**1 142.8%**	**(738)**	**(273.2%)**	**230.9%**
Repayment of borrowing	(458)	(2 792)	609.6%	(2 442)	533.2%	(5 234)	1 142.8%	(738)	(273.2%)	230.9%
Net Cash from/(used) Financing Activities	**(458)**	**(2 792)**	**609.6%**	**(2 442)**	**533.2%**	**(5 234)**	**1 142.8%**	**(738)**	**(273.2%)**	**230.9%**
Net Increase/(Decrease) in cash held	**(16 330)**	**242**	**(1.5%)**	**14**	**(.1%)**	**256**	**(1.6%)**	**157**	**(1 123.1%)**	**(91.0%)**
Cash/cash equivalents at the year begin:	-	(151)	-	91	-	(151)	-	(78)	276.5%	(217.7%)
Cash/cash equivalents at the year end:	**(16 330)**	**91**	**(.6%)**	**106**	**(.6%)**	**106**	**(.6%)**	**80**	**1.3%**	**32.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	117	13.0%	75	8.4%	76	8.5%	628	70.1%	897	63.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	5.7%	19	3.7%	17	3.2%	449	87.4%	514	36.4%	-	-	-	-
Total By Income Source	**146**	**10.3%**	**94**	**6.7%**	**93**	**6.6%**	**1 078**	**76.4%**	**1 411**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	10.3%	94	6.7%	93	6.6%	1 078	76.4%	1 411	100.0%	-	-	-	-
Total By Customer Group	**146**	**10.3%**	**94**	**6.7%**	**93**	**6.6%**	**1 078**	**76.4%**	**1 411**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**3 291 484**	**921 270**	**28.0%**	**834 342**	**25.3%**	**1 755 612**	**53.3%**	**832 561**	**55.8%**	**.2%**
Property rates	607 308	154 784	25.5%	152 327	25.1%	307 111	50.6%	143 533	49.8%	6.1%
Property rates - penalties and collection charges	37 363	5 047	13.5%	12 121	32.4%	17 168	45.9%	14 730	67.3%	(17.7%)
Service charges - electricity revenue	1 558 827	406 777	26.1%	359 856	23.1%	766 633	49.2%	348 291	51.0%	3.3%
Service charges - water revenue	378 445	111 950	29.6%	86 911	23.0%	198 861	52.5%	98 178	55.2%	(11.5%)
Service charges - sanitation revenue	132 153	31 910	24.1%	30 061	22.7%	61 971	46.9%	29 638	54.4%	1.4%
Service charges - refuse revenue	77 592	20 501	26.4%	19 642	25.3%	40 143	51.7%	18 424	46.8%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20 255	4 975	24.6%	5 237	25.9%	10 212	50.4%	4 346	49.2%	20.5%
Interest earned - external investments	27 029	3 114	11.5%	12 120	44.8%	15 233	56.4%	9 462	101.4%	28.1%
Interest earned - outstanding debtors	1 255	13 032	1 038.6%	12 378	986.4%	25 410	2 025.0%	19 578	-	(36.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 634	2 421	66.6%	4 462	122.8%	6 883	189.4%	1 913	76.0%	133.3%
Licences and permits	48	23	48.7%	17	35.4%	40	84.2%	9	26.9%	85.2%
Agency services	586	108	18.5%	90	15.4%	199	33.9%	129	68.2%	(29.9%)
Transfers recognised - operational	383 848	151 824	39.6%	123 187	32.1%	275 011	71.6%	122 127	72.8%	.9%
Other own revenue	48 011	9 801	20.4%	15 932	33.2%	25 733	53.6%	10 363	40.8%	53.7%
Gains on disposal of PPE	15 131	5 003	33.1%	-	-	5 003	33.1%	11 840	-	(100.0%)
Operating Expenditure	**3 224 898**	**816 049**	**25.3%**	**769 262**	**23.9%**	**1 585 312**	**49.2%**	**714 127**	**50.7%**	**7.7%**
Employee related costs	779 721	175 700	22.5%	212 808	27.3%	388 509	49.8%	196 158	50.8%	8.5%
Remuneration of councillors	36 363	8 590	23.6%	8 544	23.5%	17 134	47.1%	7 964	46.5%	7.3%
Debt impairment	137 510	22 918	16.7%	34 377	25.0%	57 296	41.7%	62 586	50.0%	(45.1%)
Depreciation and asset impairment	222 212	67 059	30.2%	65 837	29.6%	132 896	59.8%	46 108	73.2%	42.8%
Finance charges	69 039	16 346	23.7%	12 640	18.3%	28 986	42.0%	18 958	39.4%	(33.3%)
Bulk purchases	1 493 890	439 757	29.4%	319 210	21.4%	758 967	50.8%	303 769	52.8%	5.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	16 792	4 914	29.3%	5 170	30.8%	10 084	60.1%	4 789	36.9%	8.0%
Transfers and grants	5 027	1 107	22.0%	1 107	22.0%	2 214	44.0%	1 041	46.3%	6.3%
Other expenditure	464 344	79 647	17.2%	109 565	23.6%	189 212	40.7%	71 695	35.5%	52.8%
Loss on disposal of PPE	-	11	-	4	-	15	-	1 058	-	(99.6%)
Surplus/(Deficit)	**66 586**	**105 221**		**65 080**		**170 301**		**118 434**		
Transfers recognised - capital	383 158	9 145	2.4%	25 639	6.7%	34 783	9.1%	14 919	8.8%	71.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**443 158**	**29 280**	**6.6%**	**48 786**	**11.0%**	**78 065**	**17.6%**	**36 710**	**20.2%**	**32.9%**
National Government	383 158	19 910	5.2%	20 624	5.4%	40 534	10.6%	21 405	11.1%	(3.6%)
Provincial Government	-	2 941	-	10 003	-	12 943	-	1 474	24.4%	578.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	279	-	279	-	(16)	-	(1 795.8%)
Transfers recognised - capital	**383 158**	**22 851**	**6.0%**	**30 906**	**8.1%**	**53 756**	**14.0%**	**22 862**	**12.4%**	**35.2%**
Borrowing	-	-	-	-	-	-	-	3 268	-	(100.0%)
Internally generated funds	60 000	6 429	10.7%	17 880	29.8%	24 309	40.5%	10 580	-	69.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**443 158**	**29 280**	**6.6%**	**48 786**	**11.0%**	**78 065**	**17.6%**	**36 710**	**20.2%**	**32.9%**
Governance and Administration	**16 400**	**116**	**.7%**	**5 828**	**35.5%**	**5 944**	**36.2%**	**-**	**-**	**(100.0%)**
Executive & Council	-	25	-	69	-	94	-	-	-	(100.0%)
Budget & Treasury Office	11 000	91	.8%	5 044	45.9%	5 135	46.7%	-	-	(100.0%)
Corporate Services	5 400	-	-	715	13.2%	715	13.2%	-	-	(100.0%)
Community and Public Safety	**5 500**	**8**	**.1%**	**1 634**	**29.7%**	**1 642**	**29.9%**	**1 935**	**6.9%**	**(15.6%)**
Community & Social Services	3 800	-	-	642	16.9%	642	16.9%	970	6.4%	(33.8%)
Sport And Recreation	1 700	8	.5%	805	47.3%	813	47.8%	966	13.6%	(16.7%)
Public Safety	-	-	-	188	-	188	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**173 585**	**13 556**	**7.8%**	**30 005**	**17.3%**	**43 560**	**25.1%**	**10 682**	**20.1%**	**180.9%**
Planning and Development	10 350	3 599	34.8%	5 582	53.9%	9 181	88.7%	38	154.0%	14 727.0%
Road Transport	163 235	9 957	6.1%	24 423	15.0%	34 380	21.1%	10 645	18.4%	129.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**244 863**	**12 921**	**5.3%**	**1 220**	**.5%**	**14 140**	**5.8%**	**24 010**	**29.2%**	**(94.9%)**
Electricity	161 500	2 505	1.6%	(17 669)	(10.9%)	(15 163)	(9.4%)	13 007	178.0%	(235.8%)
Water	28 175	4 222	15.0%	11 887	42.2%	16 109	57.2%	8 844	21.9%	34.4%
Waste Water Management	47 097	6 000	12.7%	6 978	14.8%	12 978	27.6%	713	1.7%	878.4%
Waste Management	8 091	193	2.4%	24	.3%	217	2.7%	1 447	74.5%	(98.3%)
Other	**2 810**	**2 679**	**95.3%**	**10 099**	**359.4%**	**12 778**	**454.7%**	**82**	**2.3%**	**12 267.3%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**3 260 239**	**1 035 789**	**31.8%**	**982 111**	**30.1%**	**2 017 901**	**61.9%**	**903 051**	**61.8%**	**8.8%**
Ratepayers and other	**2 466 204**	**780 207**	**31.6%**	**748 458**	**30.3%**	**1 528 665**	**62.0%**	**714 775**	**59.4%**	**4.7%**
Government - operating	383 848	170 559	44.4%	87 078	22.7%	257 637	67.1%	105 086	71.8%	(17.1%)
Government - capital	383 158	73 675	19.2%	134 896	35.2%	208 572	54.4%	80 729	69.7%	67.1%
Interest	27 029	11 348	42.0%	11 680	43.2%	23 028	85.2%	2 461	82.4%	374.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 865 177)**	**(923 100)**	**32.2%**	**(801 556)**	**28.0%**	**(1 724 657)**	**60.2%**	**(709 552)**	**58.7%**	**13.0%**
Suppliers and employees	(2 795 550)	(905 820)	32.4%	(783 129)	28.0%	(1 688 949)	60.4%	(689 552)	59.1%	13.6%
Finance charges	(64 600)	(16 174)	25.0%	(17 321)	26.8%	(33 495)	51.8%	(18 958)	46.6%	(8.6%)
Transfers and grants	(5 027)	(1 107)	22.0%	(1 107)	22.0%	(2 214)	44.0%	(1 041)	46.3%	6.3%
Net Cash from/(used) Operating Activities	**395 062**	**112 689**	**28.5%**	**180 555**	**45.7%**	**293 244**	**74.2%**	**193 500**	**96.4%**	**(6.7%)**
Cash Flow from Investing Activities										
Receipts	**(425)**	**(44 603)**	**10 494.8%**	**(140 659)**	**33 096.3%**	**(185 262)**	**43 591.1%**	**(168 119)**	**-**	**(16.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(422)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3)	(44 603)	1 486 757.0%	(140 659)	4 688 642.7%	(185 262)	6 175 399.7%	(168 119)	-	(16.3%)
Payments	**(285 394)**	**(29 280)**	**10.3%**	**(48 786)**	**17.1%**	**(78 065)**	**27.4%**	**-**	**-**	**(100.0%)**
Capital assets	(285 394)	(29 280)	10.3%	(48 786)	17.1%	(78 065)	27.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(285 819)**	**(73 882)**	**25.8%**	**(189 445)**	**66.3%**	**(263 327)**	**92.1%**	**(168 119)**	**77.5%**	**12.7%**
Cash Flow from Financing Activities										
Receipts	**3 722**	**1 739**	**46.7%**	**2 136**	**57.4%**	**3 875**	**104.1%**	**1 938**	**-**	**10.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 722	1 739	46.7%	2 136	57.4%	3 875	104.1%	1 938	-	10.2%
Payments	**(45 175)**	**(10 287)**	**22.8%**	**(13 624)**	**30.2%**	**(23 911)**	**52.9%**	**(39 108)**	**201.5%**	**(65.2%)**
Repayment of borrowing	(45 175)	(10 287)	22.8%	(13 624)	30.2%	(23 911)	52.9%	(39 108)	201.5%	(65.2%)
Net Cash from/(used) Financing Activities	**(41 453)**	**(8 548)**	**20.6%**	**(11 488)**	**27.7%**	**(20 036)**	**48.3%**	**(37 170)**	**119.0%**	**(69.1%)**
Net Increase/(Decrease) in cash held	**67 790**	**30 259**	**44.6%**	**(20 379)**	**(30.1%)**	**9 880**	**14.6%**	**(11 790)**	**(518.0%)**	**72.8%**
Cash/cash equivalents at the year begin:	830 762	80 938	9.7%	111 197	13.4%	80 938	9.7%	126 988	-	(12.4%)
Cash/cash equivalents at the year end:	**898 552**	**111 197**	**12.4%**	**90 819**	**10.1%**	**90 819**	**10.1%**	**115 198**	**(13 158.1%)**	**(21.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	74 659	100.0%	-	-	-	-	-	-	74 659	47.6%
Bulk Water	34 471	100.0%	-	-	-	-	-	-	34 471	22.0%
PAYE deductions	7 346	100.0%	-	-	-	-	-	-	7 346	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 324	100.0%	-	-	-	-	-	-	12 324	7.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 859	32.6%	8 230	39.1%	1 060	5.0%	4 878	23.2%	21 027	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 887	100.0%	-	-	-	-	-	-	6 887	4.4%
Total	**142 546**	**91.0%**	**8 230**	**5.3%**	**1 060**	**.7%**	**4 878**	**3.1%**	**156 713**	**100.0%**

Contact Details

Municipal Manager	Mxolisi Nkosi	033 392 2002
Financial Manager	Nelisiwe Mvelase Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**46 476**	**55 426**	**119.3%**	**31 687**	**68.2%**	**87 114**	**187.4%**	**12 677**	**35.9%**	**150.0%**
Property rates	6 522	2 551	39.1%	2 832	43.4%	5 383	82.5%	1 790	54.7%	58.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	730	-	-	-	-	-	-	138	42.1%	(100.0%)
Interest earned - outstanding debtors	148	7	5.0%	3	2.0%	10	7.0%	71	111.5%	(95.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	84	7	8.1%	7	8.1%	14	16.2%	13	16.8%	(47.6%)
Licences and permits	3 127	2 157	69.0%	1 702	54.4%	3 859	123.4%	776	26.5%	119.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	35 637	50 432	141.5%	26 916	75.5%	77 348	217.0%	9 606	31.4%	180.2%
Other own revenue	228	273	119.7%	226	99.3%	499	219.0%	282	405.0%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**44 046**	**21 146**	**48.0%**	**26 864**	**61.0%**	**48 010**	**109.0%**	**14 327**	**46.8%**	**87.5%**
Employee related costs	17 039	8 300	48.7%	8 035	47.2%	16 336	95.9%	3 980	41.9%	101.9%
Remuneration of councillors	4 101	(6 842)	(166.8%)	(1 170)	(28.5%)	(8 012)	(195.4%)	908	42.1%	(228.9%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 237	234	10.5%	141	6.3%	375	16.8%	-	-	(100.0%)
Finance charges	-	74	-	53	-	127	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	66	-	35	-	101	-	-	-	(100.0%)
Transfers and grants	-	8 745	-	9 227	-	17 972	-	2 415	-	282.0%
Other expenditure	19 669	10 566	53.7%	10 540	53.6%	21 106	107.3%	7 024	32.4%	50.1%
Loss on disposal of PPE	-	2	-	2	-	4	-	-	-	(100.0%)
Surplus/(Deficit)	**2 430**	**34 281**		**4 823**		**39 104**		**(1 651)**		
Transfers recognised - capital	-	-	-	-	-	-	-	2 901	102.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**9.0%**	**14.0%**
National Government	14 427	2 664	18.5%	1 524	10.6%	4 188	29.0%	1 337	10.6%	14.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 427**	**2 664**	**18.5%**	**1 524**	**10.6%**	**4 188**	**29.0%**	**1 337**	**9.0%**	**14.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**12.9%**	**14.0%**
Governance and Administration	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**68.5%**	**14.0%**
Executive & Council	17 927	2 664	14.9%	1 524	8.5%	4 188	23.4%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	1 337	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**58 827**	**22 110**	**37.6%**	**9 885**	**16.8%**	**31 994**	**54.4%**	**12 287**	**56.8%**	**(19.6%)**
Ratepayers and other	**7 752**	**3 333**	**43.0%**	**2 284**	**29.5%**	**5 617**	**72.5%**	**2 606**	**61.0%**	**(12.4%)**
Government - operating	35 769	15 841	44.3%	5 868	16.4%	21 708	60.7%	9 393	55.7%	(37.5%)
Government - capital	14 427	2 664	18.5%	1 524	10.6%	4 188	29.0%	-	57.3%	(100.0%)
Interest	879	272	30.9%	210	23.8%	481	54.7%	288	57.7%	(27.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 809)**	**(14 184)**	**33.9%**	**(15 426)**	**36.9%**	**(29 609)**	**70.8%**	**(11 946)**	**43.7%**	**29.1%**
Suppliers and employees	(41 809)	(9 449)	22.6%	(10 871)	26.0%	(20 320)	48.6%	(11 946)	43.7%	(9.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(4 735)	-	(4 555)	-	(9 290)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**17 018**	**7 926**	**46.6%**	**(5 541)**	**(32.6%)**	**2 385**	**14.0%**	**340**	**88.4%**	**(1 728.2%)**
Cash Flow from Investing Activities										
Receipts	**8 504**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 504	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(17 927)**	**(2 664)**	**14.9%**	**(1 524)**	**8.5%**	**(4 188)**	**23.4%**	**(4 239)**	**32.4%**	**(64.0%)**
Capital assets	(17 927)	(2 664)	14.9%	(1 524)	8.5%	(4 188)	23.4%	(4 239)	32.4%	(64.0%)
Net Cash from/(used) Investing Activities	**(9 423)**	**(2 664)**	**28.3%**	**(1 524)**	**16.2%**	**(4 188)**	**44.4%**	**(4 239)**	**35.5%**	**(64.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 595**	**5 262**	**69.3%**	**(7 065)**	**(93.0%)**	**(1 803)**	**(23.7%)**	**(3 898)**	**276.8%**	**81.2%**
Cash/cash equivalents at the year begin:	46 597	16 501	35.4%	21 763	46.7%	16 501	35.4%	14 470	-	50.4%
Cash/cash equivalents at the year end:	**54 192**	**21 763**	**40.2%**	**14 698**	**27.1%**	**14 698**	**27.1%**	**10 572**	**276.8%**	**39.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	656	14.1%	205	4.4%	313	6.7%	3 473	74.7%	4 647	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**656**	**14.1%**	**205**	**4.4%**	**313**	**6.7%**	**3 473**	**74.7%**	**4 647**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	138	12.1%	75	6.6%	50	4.4%	869	76.8%	1 132	24.4%	-	-	-	-
Other	519	14.8%	130	3.7%	263	7.5%	2 603	74.1%	3 515	75.6%	-	-	-	-
Total By Customer Group	**656**	**14.1%**	**205**	**4.4%**	**313**	**6.7%**	**3 473**	**74.7%**	**4 647**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(64)	(638.3%)	72	718.5%	1	12.5%	1	7.2%	10	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(64)**	**(638.3%)**	**72**	**718.5%**	**1**	**12.5%**	**1**	**7.2%**	**10**	**100.0%**

Contact Details

Municipal Manager	D A Pillay	031 785 9307
Financial Manager	P Mthinyane	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 339**	**17 679**	**33.8%**	**15 765**	**30.1%**	**33 444**	**63.9%**	**19 164**	**76.3%**	**(17.7%)**
Property rates	8 200	6 051	73.8%	1 267	15.4%	7 318	89.2%	5 362	92.9%	(76.4%)
Property rates - penalties and collection charges	400	123	30.7%	116	29.0%	239	59.7%	156	88.7%	(25.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	489	112	22.9%	93	19.0%	205	41.9%	75	48.6%	23.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 090	528	48.4%	517	47.5%	1 045	95.9%	(22)	2.9%	(2 463.9%)
Interest earned - external investments	1 700	483	28.4%	356	20.9%	839	49.4%	386	51.9%	(7.8%)
Interest earned - outstanding debtors	70	35	49.9%	34	48.2%	69	98.1%	37	92.7%	(8.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253	1	.2%	19	7.6%	20	7.8%	0	.7%	3 939.2%
Licences and permits	336	95	28.1%	61	18.2%	156	46.3%	82	37.3%	(25.2%)
Agency services	400	98	24.4%	134	33.5%	232	57.9%	106	55.1%	26.2%
Transfers recognised - operational	39 047	9 869	25.3%	12 075	30.9%	21 944	56.2%	12 128	79.2%	(.4%)
Other own revenue	354	160	45.1%	1 000	282.6%	1 160	327.7%	854	291.4%	17.2%
Gains on disposal of PPE	-	125	-	93	-	219	-	-	-	(100.0%)
Operating Expenditure	**57 574**	**12 023**	**20.9%**	**14 178**	**24.6%**	**26 201**	**45.5%**	**14 762**	**53.8%**	**(4.0%)**
Employee related costs	27 178	5 664	20.8%	7 032	25.9%	12 696	46.7%	6 272	50.7%	12.1%
Remuneration of councillors	3 908	869	22.2%	869	22.2%	1 739	44.5%	791	45.1%	9.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 584	1 150	20.6%	1 150	20.6%	2 301	41.2%	890	36.7%	29.2%
Finance charges	1	16	1 229.3%	20	1 547.1%	36	2 776.4%	1	-	1 828.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 366	937	21.5%	1 040	23.8%	1 977	45.3%	717	50.3%	45.0%
Transfers and grants	510	-	-	-	-	-	-	10	4.3%	(100.0%)
Other expenditure	16 027	3 386	21.1%	4 066	25.4%	7 452	46.5%	6 080	73.7%	(33.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 236)**	**5 656**		**1 587**		**7 243**		**4 403**		
Transfers recognised - capital	15 813	3 331	21.1%	4 702	29.7%	8 033	50.8%	4 830	45.5%	(2.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 315**	**3 212**	**16.6%**	**4 571**	**23.7%**	**7 783**	**40.3%**	**6 329**	**44.5%**	**(27.8%)**
National Government	15 814	3 139	19.8%	3 668	23.2%	6 807	43.0%	6 021	52.8%	(39.1%)
Provincial Government	-	-	-	588	-	588	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 814**	**3 139**	**19.8%**	**4 255**	**26.9%**	**7 394**	**46.8%**	**6 021**	**52.8%**	**(29.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 501	73	2.1%	290	8.3%	363	10.4%	308	10.7%	(6.0%)
Public contributions and donations	-	-	-	26	-	26	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**19 315**	**3 212**	**16.6%**	**4 571**	**23.7%**	**7 783**	**40.3%**	**6 329**	**44.5%**	**(27.8%)**
Governance and Administration	**217**	**22**	**9.9%**	**55**	**25.3%**	**77**	**35.3%**	**13**	**23.0%**	**334.8%**
Executive & Council	48	6	11.5%	14	29.9%	20	41.4%	-	-	(100.0%)
Budget & Treasury Office	17	3	19.2%	2	12.2%	5	31.4%	1	-	57.7%
Corporate Services	152	13	8.4%	39	25.4%	51	33.7%	11	22.2%	240.4%
Community and Public Safety	**2 347**	**541**	**23.1%**	**1 062**	**45.2%**	**1 603**	**68.3%**	**657**	**185.0%**	**61.7%**
Community & Social Services	1 799	12	7%	179	9.9%	191	10.6%	132	51.4%	35.0%
Sport And Recreation	410	388	94.7%	260	63.4%	648	158.1%	362	1 247.6%	(28.1%)
Public Safety	138	141	102.2%	623	451.6%	764	553.7%	162	84.8%	283.6%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 231**	**2 649**	**17.4%**	**3 454**	**22.7%**	**6 104**	**40.1%**	**5 660**	**40.3%**	**(39.0%)**
Planning and Development	57	1	2.6%	18	32.4%	20	35.0%	11	1.3%	65.4%
Road Transport	15 174	2 648	17.4%	3 436	22.6%	6 084	40.1%	5 648	44.5%	(39.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 520**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 520	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 833**	**19 626**	**29.8%**	**30 764**	**46.7%**	**50 390**	**76.5%**	**32 290**	**92.5%**	**(4.7%)**
Ratepayers and other	**9 200**	**2 909**	**31.6%**	**27 585**	**299.8%**	**30 494**	**331.5%**	**14 955**	**209.3%**	**84.4%**
Government - operating	39 048	11 527	29.5%	247	.6%	11 774	30.2%	1 397	46.3%	(82.3%)
Government - capital	15 813	4 707	29.8%	2 576	16.3%	7 283	46.1%	15 656	120.7%	(83.5%)
Interest	1 772	483	27.3%	356	20.1%	839	47.4%	281	49.9%	26.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 403)**	**(19 094)**	**37.1%**	**(26 251)**	**51.1%**	**(45 346)**	**88.2%**	**(18 602)**	**84.7%**	**41.1%**
Suppliers and employees	(51 327)	(19 078)	37.2%	(26 231)	51.1%	(45 309)	88.3%	(18 602)	84.5%	41.0%
Finance charges	(76)	(16)	21.0%	(20)	26.5%	(36)	47.5%	-	(12.5%)	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 430**	**532**	**3.7%**	**4 512**	**31.3%**	**5 044**	**35.0%**	**13 688**	**106.1%**	**(67.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**2 500**	**-**	**-**	**-**	**2 500**	**-**	**(6 115)**	**(839.8%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 500	-	-	-	2 500	-	(6 115)	-	(100.0%)
Payments	**(19 315)**	**(3 212)**	**16.6%**	**(3 953)**	**20.5%**	**(7 165)**	**37.1%**	**(6 329)**	**44.5%**	**(37.5%)**
Capital assets	(19 315)	(3 212)	16.6%	(3 953)	20.5%	(7 165)	37.1%	(6 329)	44.5%	(37.5%)
Net Cash from/(used) Investing Activities	**(19 315)**	**(712)**	**3.7%**	**(3 953)**	**20.5%**	**(4 665)**	**24.1%**	**(12 444)**	**122.5%**	**(68.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 885)**	**(180)**	**3.7%**	**560**	**(11.5%)**	**380**	**(7.8%)**	**1 244**	**4.1%**	**(55.0%)**
Cash/cash equivalents at the year begin:	30 183	836	2.8%	656	2.2%	836	2.8%	(102)	58.1%	(743.4%)
Cash/cash equivalents at the year end:	**25 298**	**656**	**2.6%**	**1 216**	**4.8%**	**1 216**	**4.8%**	**1 142**	**24.0%**	**6.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146	2.3%	780	12.2%	184	2.9%	5 291	82.7%	6 401	81.7%	-	-	1 827	28.0%
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24	11.7%	23	11.1%	14	6.9%	145	70.4%	206	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	1.9%	64	5.2%	54	4.4%	1 088	88.5%	1 229	15.7%	-	-	-	-
Total By Income Source	**193**	**2.5%**	**868**	**11.1%**	**253**	**3.2%**	**6 524**	**83.2%**	**7 836**	**100.0%**	**-**	**-**	**1 827**	**23.0%**
Debtors Age Analysis By Customer Group														
Organs of State	14	1.2%	544	44.8%	9	.7%	646	53.3%	1 213	15.5%	-	-	-	-
Commercial	93	4.6%	100	4.9%	75	3.7%	1 775	86.9%	2 042	26.1%	-	-	-	-
Households	94	3.5%	122	4.6%	101	3.8%	2 340	88.0%	2 658	33.9%	-	-	1 827	68.0%
Other	(9)	(.5%)	101	5.3%	68	3.5%	1 763	91.7%	1 923	24.5%	-	-	-	-
Total By Customer Group	**193**	**2.5%**	**868**	**11.1%**	**253**	**3.2%**	**6 524**	**83.2%**	**7 836**	**100.0%**	**-**	**-**	**1 827**	**23.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	ES Sithole	033 212 2155
Financial Manager	Mr Mzi Hloba	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**515 626**	**194 530**	**37.7%**	**156 586**	**30.4%**	**351 116**	**68.1%**	**150 774**	**71.1%**	**3.9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	95 391	39 276	41.2%	35 961	37.7%	75 237	78.9%	21 359	56.5%	68.4%
Service charges - sanitation revenue	4 762	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	1	-	1	-	21	-	(97.6%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	12 000	6 802	56.7%	6 568	54.7%	13 370	111.4%	4 951	202.2%	32.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 416	147 633	38.7%	113 947	29.9%	261 579	68.6%	124 307	74.1%	(8.3%)
Other own revenue	22 057	819	3.7%	109	.5%	929	4.2%	138	1 760.8%	(20.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**543 901**	**90 325**	**16.6%**	**155 138**	**28.5%**	**245 462**	**45.1%**	**149 141**	**55.9%**	**4.0%**
Employee related costs	149 698	35 571	23.8%	43 035	28.7%	78 606	52.5%	39 390	48.0%	9.3%
Remuneration of councillors	15 579	2 298	14.8%	2 359	15.1%	4 657	29.9%	1 753	49.0%	34.6%
Debt impairment	30 929	-	-	(3)	-	(3)	-	5	-	(171.8%)
Depreciation and asset impairment	58 725	11 848	20.2%	11 848	20.2%	23 696	40.4%	12 165	48.2%	(2.6%)
Finance charges	2 000	2	.1%	-	-	2	.1%	1 765	13.0%	(100.0%)
Bulk purchases	61 800	16 190	26.2%	18 612	30.1%	34 802	56.3%	5 041	35.3%	269.2%
Other Materials	28 689	-	-	-	-	-	-	-	-	-
Contracted services	38 395	3	-	19 177	49.9%	19 180	50.0%	12 426	56.6%	54.3%
Transfers and grants	9 232	-	-	-	-	-	-	-	-	-
Other expenditure	148 855	24 413	16.4%	60 111	40.4%	84 523	56.8%	76 596	109.2%	(21.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28 275)**	**104 205**		**1 448**		**105 653**		**1 634**		
Transfers recognised - capital	79 918	19 507	24.4%	51 587	64.6%	71 094	89.0%	55 344	50.2%	(6.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**334 505**	**19 556**	**5.8%**	**50 366**	**15.1%**	**69 922**	**20.9%**	**50 312**	**16.2%**	**.1%**
National Government	77 449	19 556	25.2%	49 218	63.5%	68 774	88.8%	50 312	50.1%	(2.2%)
Provincial Government	2 469	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 918**	**19 556**	**24.5%**	**49 218**	**61.6%**	**68 774**	**86.1%**	**50 312**	**44.7%**	**(2.2%)**
Borrowing	225 000	-	-	-	-	-	-	-	-	-
Internally generated funds	29 587	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	1 148	-	1 148	-	-	.3%	(100.0%)
Capital Expenditure Standard Classification	**334 505**	**19 556**	**5.8%**	**50 366**	**15.1%**	**69 922**	**20.9%**	**50 312**	**16.2%**	**.1%**
Governance and Administration	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 260**	**-**	**-**	**-**	**1 260**	**-**	**4 022**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 260	-	-	-	1 260	-	4 022	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**333 505**	**18 296**	**5.5%**	**50 366**	**15.1%**	**68 662**	**20.6%**	**46 290**	**15.2%**	**8.8%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	333 505	11 788	3.5%	37 434	11.2%	49 222	14.8%	32 250	15.6%	16.1%
Waste Water Management	-	6 508	-	11 785	-	18 292	-	12 851	13.7%	(8.3%)
Waste Management	-	-	-	1 148	-	1 148	-	1 189	-	(3.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**543 799**	**220 113**	**40.5%**	**209 457**	**38.5%**	**429 569**	**79.0%**	**182 356**	**66.4%**	**14.9%**
Ratepayers and other	**70 457**	**31 874**	**45.2%**	**55 055**	**78.1%**	**86 929**	**123.4%**	**43 523**	**97.7%**	**26.5%**
Government - operating	342 983	144 725	42.2%	112 020	32.7%	256 745	74.9%	98 880	67.1%	13.3%
Government - capital	118 359	41 395	35.0%	40 595	34.3%	81 990	69.3%	38 452	45.3%	5.6%
Interest	12 000	2 118	17.7%	1 786	14.9%	3 905	32.5%	1 501	60.5%	19.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(383 216)**	**(180 566)**	**47.1%**	**(161 883)**	**42.2%**	**(342 448)**	**89.4%**	**(120 853)**	**72.8%**	**33.9%**
Suppliers and employees	(373 484)	(180 504)	48.3%	(161 822)	43.3%	(342 326)	91.7%	(120 831)	76.4%	33.9%
Finance charges	(500)	(61)	12.3%	(61)	12.3%	(123)	24.5%	(23)	.1%	171.0%
Transfers and grants	(9 232)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**160 583**	**39 547**	**24.6%**	**47 574**	**29.6%**	**87 121**	**54.3%**	**61 503**	**49.4%**	**(22.6%)**
Cash Flow from Investing Activities										
Receipts	**(25 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(25 000)	-	-	-	-	-	-	-	-	-
Payments	**(317 779)**	**(35 435)**	**11.2%**	**(52 940)**	**16.7%**	**(88 375)**	**27.8%**	**(68 588)**	**23.2%**	**(22.8%)**
Capital assets	(317 779)	(35 435)	11.2%	(52 940)	16.7%	(88 375)	27.8%	(68 588)	23.2%	(22.8%)
Net Cash from/(used) Investing Activities	**(342 779)**	**(35 435)**	**10.3%**	**(52 940)**	**15.4%**	**(88 375)**	**25.8%**	**(68 588)**	**29.3%**	**(22.8%)**
Cash Flow from Financing Activities										
Receipts	**225 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	225 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 500)**	**-**	**-**	**(697)**	**46.5%**	**(697)**	**46.5%**	**-**	**3.8%**	**(100.0%)**
Repayment of borrowing	(1 500)	-	-	(697)	46.5%	(697)	46.5%	-	3.8%	(100.0%)
Net Cash from/(used) Financing Activities	**223 500**	**-**	**-**	**(697)**	**(.3%)**	**(697)**	**(.3%)**	**-**	**(.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**41 304**	**4 112**	**10.0%**	**(6 064)**	**(14.7%)**	**(1 952)**	**(4.7%)**	**(7 085)**	**(106.5%)**	**(14.4%)**
Cash/cash equivalents at the year begin:	186 962	150 845	80.7%	154 957	82.9%	150 845	80.7%	13 349	59.1%	1 060.8%
Cash/cash equivalents at the year end:	**228 266**	**154 957**	**67.9%**	**148 892**	**65.2%**	**148 892**	**65.2%**	**6 264**	**5.0%**	**2 276.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 577	6.9%	8 182	2.6%	6 718	2.1%	276 035	88.3%	312 511	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**21 577**	**6.9%**	**8 182**	**2.6%**	**6 718**	**2.1%**	**276 035**	**88.3%**	**312 511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 089	5.0%	895	2.1%	262	.6%	38 607	92.2%	41 853	13.4%	-	-	-	-
Commercial	4 862	27.7%	868	5.0%	729	4.2%	11 065	63.1%	17 525	5.6%	-	-	-	-
Households	14 594	5.8%	6 394	2.5%	5 702	2.3%	225 833	89.4%	252 523	80.8%	-	-	-	-
Other	32	5.2%	25	4.1%	24	3.9%	530	86.8%	610	.2%	-	-	-	-
Total By Customer Group	**21 577**	**6.9%**	**8 182**	**2.6%**	**6 718**	**2.1%**	**276 035**	**88.3%**	**312 511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 558	74.8%	287	8.4%	22	.6%	554	16.2%	3 421	100.0%
Total	**2 558**	**74.8%**	**287**	**8.4%**	**22**	**.6%**	**554**	**16.2%**	**3 421**	**100.0%**

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr B Ndlovu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**545 487**	**245 870**	**45.1%**	**93 839**	**17.2%**	**339 708**	**62.3%**	**56 362**	**51.7%**	**66.5%**
Property rates	123 566	121 651	98.5%	919	.7%	122 570	99.2%	(270)	105.2%	(440.5%)
Property rates - penalties and collection charges	3 000	1 360	45.3%	2 100	70.0%	3 460	115.3%	934	9.6%	124.9%
Service charges - electricity revenue	238 650	67 599	28.3%	52 091	21.8%	119 690	50.2%	48 980	50.4%	6.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	15 871	10 592	66.7%	(52)	(.3%)	10 540	66.4%	57	65.4%	(190.9%)
Service charges - other	1 087	88	8.1%	79	7.3%	167	15.4%	99	14.4%	(20.2%)
Rental of facilities and equipment	1 164	189	16.2%	838	72.0%	1 026	88.2%	501	56.1%	67.2%
Interest earned - external investments	1 622	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	8 932	1 551	17.4%	1 667	18.7%	3 218	36.0%	1 926	54.7%	(13.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 483	823	12.7%	963	14.8%	1 785	27.5%	1 055	34.1%	(8.7%)
Licences and permits	6 919	1 269	18.3%	1 356	19.6%	2 626	37.9%	1 517	47.9%	(10.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 012	39 229	32.7%	32 467	27.1%	71 696	59.7%	91	36.2%	35 438.3%
Other own revenue	18 179	1 519	8.4%	1 411	7.8%	2 929	16.1%	1 473	4.9%	(4.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**579 715**	**118 177**	**20.4%**	**92 919**	**16.0%**	**211 096**	**36.4%**	**105 410**	**33.5%**	**(11.9%)**
Employee related costs	158 434	39 745	25.1%	18 518	11.7%	58 263	36.8%	29 773	49.4%	(37.8%)
Remuneration of councillors	14 809	3 313	22.4%	3 403	23.0%	6 716	45.4%	3 066	45.7%	11.0%
Debt impairment	9 186	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 505	-	-	-	-	-	-	-	-	-
Finance charges	692	-	-	40	5.7%	40	5.7%	-	-	(100.0%)
Bulk purchases	168 975	38 339	22.7%	32 025	19.0%	70 364	41.6%	31 874	43.9%	.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 123	4 933	22.3%	5 098	23.0%	10 031	45.3%	2 410	6.2%	111.5%
Transfers and grants	15 228	1 192	7.8%	782	5.1%	1 974	13.0%	1 219	23.4%	(35.9%)
Other expenditure	123 762	30 654	24.8%	33 053	26.7%	63 708	51.5%	37 069	42.9%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 229)**	**127 693**		**920**		**128 613**		**(49 048)**		
Transfers recognised - capital	37 962	958	2.5%	718	1.9%	1 676	4.4%	822	1.4%	(12.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**129 412**	**22 326**	**17.3%**	**35 974**	**27.8%**	**58 300**	**45.0%**	**16 201**	**26.7%**	**122.1%**
National Government	37 962	3 463	9.1%	13 419	35.3%	16 882	44.5%	14 280	37.5%	(6.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 962**	**3 463**	**9.1%**	**13 419**	**35.3%**	**16 882**	**44.5%**	**14 280**	**37.5%**	**(6.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 450	18 863	20.6%	22 555	24.7%	41 418	45.3%	1 921	7.7%	1 074.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**129 412**	**22 326**	**17.3%**	**35 974**	**27.8%**	**58 300**	**45.0%**	**16 201**	**26.7%**	**122.1%**
Governance and Administration	**5 950**	**-**	**-**	**311**	**5.2%**	**311**	**5.2%**	**477**	**119.3%**	**(34.8%)**
Executive & Council	5 000	-	-	-	-	-	-	104	25.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	950	-	-	311	32.7%	311	32.7%	373	-	(16.7%)
Community and Public Safety	**5 000**	**1 393**	**27.9%**	**1 548**	**31.0%**	**2 941**	**58.8%**	**92**	**-**	**1 579.3%**
Community & Social Services	-	96	-	-	-	96	-	92	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	1 297	25.9%	1 548	31.0%	2 845	56.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93 662**	**13 173**	**14.1%**	**19 457**	**20.8%**	**32 630**	**34.8%**	**12 190**	**22.3%**	**59.6%**
Planning and Development	-	68	-	28	-	96	-	613	3.3%	(95.4%)
Road Transport	93 662	13 105	14.0%	19 429	20.7%	32 534	34.7%	11 577	-	67.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 800**	**7 760**	**31.3%**	**14 658**	**59.1%**	**22 418**	**90.4%**	**3 442**	**61.6%**	**325.9%**
Electricity	24 700	7 760	31.4%	14 658	59.3%	22 418	90.8%	3 442	61.6%	325.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**568 706**	**181 173**	**31.9%**	**86 007**	**15.1%**	**267 180**	**47.0%**	**194 074**	**58.6%**	**(55.7%)**
Ratepayers and other	**408 609**	**137 839**	**33.7%**	**84 530**	**20.7%**	**222 368**	**54.4%**	**177 035**	**66.4%**	**(52.3%)**
Government - operating	120 512	40 862	33.9%	272	.2%	41 134	34.1%	822	37.9%	(66.9%)
Government - capital	37 964	318	.8%	-	-	318	.8%	13 538	36.2%	(100.0%)
Interest	1 622	2 155	132.9%	1 206	74.4%	3 361	207.3%	2 680	1 891.3%	(55.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(503 441)**	**(39 117)**	**7.8%**	**(149 802)**	**29.8%**	**(188 919)**	**37.5%**	**(186 011)**	**71.2%**	**(19.5%)**
Suppliers and employees	(487 721)	(38 237)	7.8%	(148 875)	30.5%	(187 111)	38.4%	(181 466)	72.3%	(18.0%)
Finance charges	(491)	(119)	24.1%	(0)	.1%	(119)	24.2%	(95)	(43.6%)	(99.5%)
Transfers and grants	(15 228)	(761)	5.0%	(927)	6.1%	(1 688)	11.1%	(4 451)	46.2%	(79.2%)
Net Cash from/(used) Operating Activities	**65 265**	**142 057**	**217.7%**	**(63 795)**	**(97.7%)**	**78 262**	**119.9%**	**8 063**	**(14.7%)**	**(891.2%)**
Cash Flow from Investing Activities										
Receipts	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(87 083)**	**2**	**-**	**(4 933)**	**5.7%**	**(4 931)**	**5.7%**	**(46 528)**	**79.8%**	**(89.4%)**
Capital assets	(87 083)	2	-	(4 933)	5.7%	(4 931)	5.7%	(46 528)	79.8%	(89.4%)
Net Cash from/(used) Investing Activities	**(84 583)**	**2**	**-**	**(4 933)**	**5.8%**	**(4 931)**	**5.8%**	**(46 528)**	**97.2%**	**(89.4%)**
Cash Flow from Financing Activities										
Receipts	**2 746**	**70 135**	**2 554.1%**	**68 141**	**2 481.5%**	**138 276**	**5 035.6%**	**31 627**	**(815.1%)**	**115.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 746	70 135	2 554.1%	68 141	2 481.5%	138 276	5 035.6%	31 627	(815.1%)	115.5%
Payments	**(200)**	**-**	**-**	**(58)**	**28.8%**	**(58)**	**28.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(200)	-	-	(58)	28.8%	(58)	28.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**2 546**	**70 135**	**2 754.7%**	**68 084**	**2 674.1%**	**138 219**	**5 428.9%**	**31 627**	**(376.4%)**	**115.3%**
Net Increase/(Decrease) in cash held	**(16 772)**	**212 193**	**(1 265.2%)**	**(644)**	**3.8%**	**211 550**	**(1 261.4%)**	**(6 839)**	**(169.3%)**	**(90.6%)**
Cash/cash equivalents at the year begin:	102 448	(29 314)	(28.6%)	182 879	178.5%	(29 314)	(28.6%)	92 397	18.6%	97.9%
Cash/cash equivalents at the year end:	**85 676**	**182 879**	**213.5%**	**182 235**	**212.7%**	**182 235**	**212.7%**	**85 558**	**13.8%**	**113.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 966	63.4%	1 111	4.2%	907	3.4%	7 772	29.0%	26 755	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 975	16.5%	1 633	1.6%	2 022	2.0%	82 451	80.0%	103 082	68.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 535	19.6%	402	5.1%	380	4.9%	5 508	70.4%	7 824	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	292	2.1%	1 114	8.0%	377	2.7%	12 166	87.2%	13 951	9.2%	-	-	-	-
Total By Income Source	**35 768**	**23.6%**	**4 260**	**2.8%**	**3 686**	**2.4%**	**107 898**	**71.2%**	**151 612**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 522	6.4%	370	1.6%	405	1.7%	21 379	90.3%	23 675	15.6%	-	-	-	-
Commercial	12 359	59.1%	585	2.8%	637	3.0%	7 319	35.0%	20 899	13.8%	-	-	-	-
Households	17 228	18.8%	2 752	3.0%	2 059	2.3%	69 450	75.9%	91 488	60.3%	-	-	-	-
Other	4 660	30.0%	554	3.6%	586	3.8%	9 750	62.7%	15 549	10.3%	-	-	-	-
Total By Customer Group	**35 768**	**23.6%**	**4 260**	**2.8%**	**3 686**	**2.4%**	**107 898**	**71.2%**	**151 612**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 188	100.0%	-	-	-	-	-	-	10 188	27.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 480	100.0%	-	-	-	-	-	-	1 480	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 340	100.0%	-	-	-	-	-	-	2 340	6.4%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	21 232	100.0%	-	-	-	-	-	-	21 232	58.2%
Auditor-General	1 004	100.0%	-	-	-	-	-	-	1 004	2.8%
Other	169	100.0%	-	-	-	-	-	-	169	.5%
Total	**36 471**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36 471**	**100.0%**

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	R Jhetam (Acting)	036 637 1007

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**70 742**	**29 635**	**41.9%**	**22 207**	**31.4%**	**51 842**	**73.3%**	**18 969**	**79.6%**	**17.1%**
Property rates	2 029	1 732	85.3%	210	10.3%	1 942	95.7%	200	113.4%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	189	62	33.1%	62	33.1%	125	66.1%	45	-	39.5%
Rental of facilities and equipment	76	20	26.2%	21	27.3%	41	53.6%	8	49.3%	151.6%
Interest earned - external investments	1 000	777	77.7%	894	89.4%	1 671	167.1%	592	237.8%	51.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 380	26 945	40.0%	20 996	31.2%	47 941	71.2%	18 077	78.1%	16.2%
Other own revenue	69	41	59.1%	24	35.1%	65	94.2%	47	138.5%	(49.2%)
Gains on disposal of PPE	-	59	-	-	-	59	-	-	-	-
Operating Expenditure	**58 143**	**8 161**	**14.0%**	**11 411**	**19.6%**	**19 572**	**33.7%**	**9 072**	**16.2%**	**25.8%**
Employee related costs	12 268	2 300	18.8%	2 605	21.2%	4 906	40.0%	2 708	39.2%	(3.8%)
Remuneration of councillors	5 385	1 199	22.3%	1 199	22.3%	2 398	44.5%	1 198	47.3%	.1%
Debt impairment	1 200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 290	-	-	3 611	49.5%	3 611	49.5%	818	33.3%	341.3%
Finance charges	275	48	17.6%	17	6.1%	65	23.6%	139	69.4%	(88.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 535	776	17.1%	637	14.1%	1 413	31.2%	1 033	36.5%	(38.3%)
Transfers and grants	1 000	146	14.6%	139	13.9%	285	28.5%	59	.4%	134.2%
Other expenditure	26 191	3 692	14.1%	3 202	12.2%	6 893	26.3%	2 776	19.9%	15.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	341	-	(100.0%)
Surplus/(Deficit)	**12 599**	**21 474**		**10 796**		**32 270**		**9 897**		
Transfers recognised - capital	38 847	-	-	7 370	19.0%	7 370	19.0%	5 166	16.6%	42.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**51 436**	**4 629**	**9.0%**	**4 584**	**8.9%**	**9 213**	**17.9%**	**799**	**12.9%**	**473.5%**
National Government	30 464	3 149	10.3%	3 856	12.7%	7 005	23.0%	510	22.1%	655.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 383	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 847**	**3 149**	**8.1%**	**3 856**	**9.9%**	**7 005**	**18.0%**	**510**	**11.8%**	**655.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 589	1 480	11.8%	728	5.8%	2 208	17.5%	289	-	152.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51 436**	**4 629**	**9.0%**	**4 584**	**8.9%**	**9 213**	**17.9%**	**799**	**12.9%**	**473.5%**
Governance and Administration	**664**	**5**	**.7%**	**-**	**-**	**5**	**.7%**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	275	-	-	-	-	-	-	-	-	-
Corporate Services	389	5	1.2%	-	-	5	1.2%	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 772**	**4 624**	**9.1%**	**4 584**	**9.0%**	**9 208**	**18.1%**	**799**	**13.0%**	**473.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	50 772	4 624	9.1%	4 584	9.0%	9 208	18.1%	799	13.0%	473.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**107 991**	**28 687**	**26.6%**	**23 097**	**21.4%**	**51 783**	**48.0%**	**23 123**	**74.5%**	**(.1%)**
Ratepayers and other	**764**	**1 855**	**242.8%**	**317**	**41.5%**	**2 171**	**284.3%**	**301**	**180.7%**	**5.3%**
Government - operating	67 380	26 055	38.7%	21 886	32.5%	47 941	71.2%	17 065	70.7%	28.3%
Government - capital	38 847	-	-	-	-	-	-	5 166	78.1%	(100.0%)
Interest	1 000	777	77.7%	894	89.4%	1 671	167.1%	592	237.8%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(58 143)**	**(4 677)**	**8.0%**	**(3 520)**	**6.1%**	**(8 197)**	**14.1%**	**(16 551)**	**57.4%**	**(78.7%)**
Suppliers and employees	(56 868)	(4 531)	8.0%	(3 378)	5.9%	(7 909)	13.9%	(13 080)	109.2%	(74.2%)
Finance charges	(275)	-	-	(2)	.8%	(2)	.8%	40	69.5%	(105.8%)
Transfers and grants	(1 000)	(146)	14.6%	(139)	13.9%	(285)	28.5%	(3 512)	15.9%	(96.0%)
Net Cash from/(used) Operating Activities	**49 848**	**24 010**	**48.2%**	**19 577**	**39.3%**	**43 586**	**87.4%**	**6 572**	**89.2%**	**197.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**59**	**-**	**7 369**	**-**	**7 428**	**-**	**1 065**	**-**	**592.0%**
Proceeds on disposal of PPE	-	59	-	7 369	-	7 428	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	1 065	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(51 436)**	**(2 319)**	**4.5%**	**(5 681)**	**11.0%**	**(8 000)**	**15.6%**	**(1 271)**	**13.5%**	**346.8%**
Capital assets	(51 436)	(2 319)	4.5%	(5 681)	11.0%	(8 000)	15.6%	(1 271)	13.5%	346.8%
Net Cash from/(used) Investing Activities	**(51 436)**	**(2 261)**	**4.4%**	**1 688**	**(3.3%)**	**(572)**	**1.1%**	**(206)**	**11.3%**	**(917.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(396)**	**(195)**	**49.2%**	**-**	**-**	**(195)**	**49.2%**	**-**	**-**	**-**
Repayment of borrowing	(396)	(195)	49.2%	-	-	(195)	49.2%	-	-	-
Net Cash from/(used) Financing Activities	**(396)**	**(195)**	**49.2%**	**-**	**-**	**(195)**	**49.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 984)**	**21 554**	**(1 086.2%)**	**21 265**	**(1 071.6%)**	**42 819**	**(2 157.8%)**	**6 365**	**7 502.9%**	**234.1%**
Cash/cash equivalents at the year begin:	50 285	62 758	124.8%	84 312	167.7%	62 758	124.8%	60 394	403.4%	39.6%
Cash/cash equivalents at the year end:	**48 301**	**84 312**	**174.6%**	**105 577**	**218.6%**	**105 577**	**218.6%**	**66 759**	**861.4%**	**58.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	1	100.0%	1	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24	2.7%	23	2.7%	23	2.7%	800	91.9%	871	35.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63	3.9%	64	4.0%	63	3.9%	1 414	88.2%	1 604	64.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**87**	**3.5%**	**87**	**3.5%**	**87**	**3.5%**	**2 216**	**89.5%**	**2 476**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	3.5%	87	3.5%	87	3.5%	2 216	89.5%	2 476	100.0%	-	-	-	-
Total By Customer Group	**87**	**3.5%**	**87**	**3.5%**	**87**	**3.5%**	**2 216**	**89.5%**	**2 476**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	100.0%	-	-	-	-	-	-	15	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**15**	**100.0%**

Contact Details

Municipal Manager	Mr K S Khumalo	034 261 1000
Financial Manager	D Durand	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**283 513**	**92 639**	**32.7%**	**65 793**	**23.2%**	**158 433**	**55.9%**	**65 201**	**53.0%**	**.9%**
Property rates	43 102	13 468	31.2%	13 503	31.3%	26 971	62.6%	9 529	36.8%	41.7%
Property rates - penalties and collection charges	5 847	1 566	26.8%	1 865	31.9%	3 431	58.7%	1 374	45.2%	35.7%
Service charges - electricity revenue	179 083	57 705	32.2%	42 667	23.8%	100 371	56.0%	42 150	56.2%	1.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 054	1 513	21.5%	1 467	20.8%	2 980	42.2%	1 481	33.6%	(1.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	232	140	60.1%	63	27.3%	203	87.3%	91	97.2%	(30.7%)
Interest earned - external investments	500	128	25.5%	103	20.7%	231	46.2%	99	-	4.8%
Interest earned - outstanding debtors	277	150	54.1%	102	36.9%	252	91.0%	228	179.6%	(55.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	317	14	4.4%	38	12.0%	52	16.4%	12	6.7%	226.2%
Licences and permits	5 132	723	14.1%	1 094	21.3%	1 817	35.4%	480	10.0%	127.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 040	15 813	40.5%	4 355	11.2%	20 168	51.7%	8 165	65.3%	(46.7%)
Other own revenue	2 928	1 420	48.5%	536	18.3%	1 957	66.8%	1 591	184.6%	(66.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**313 925**	**74 835**	**23.8%**	**76 095**	**24.2%**	**150 930**	**48.1%**	**61 761**	**46.5%**	**23.2%**
Employee related costs	64 014	17 416	27.2%	15 920	24.9%	33 337	52.1%	14 525	49.3%	9.6%
Remuneration of councillors	5 268	1 188	22.5%	763	14.5%	1 951	37.0%	1 058	43.1%	(27.9%)
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	2 917	8.3%	8 392	24.0%	11 309	32.3%	5 500	39.3%	52.6%
Finance charges	3 494	528	15.1%	363	10.4%	890	25.5%	790	71.2%	(54.1%)
Bulk purchases	139 875	42 652	30.5%	30 441	21.8%	73 093	52.3%	26 364	52.2%	15.5%
Other Materials	11 428	1 489	13.0%	1 816	15.9%	3 304	28.9%	2 498	57.3%	(27.3%)
Contracted services	8 800	2 295	26.1%	1 537	17.5%	3 832	43.5%	2 214	64.2%	(30.6%)
Transfers and grants	7 069	-	-	-	-	-	-	-	-	-
Other expenditure	26 977	5 888	21.8%	16 649	61.7%	22 537	83.5%	8 812	74.6%	88.9%
Loss on disposal of PPE	-	463	-	214	-	677	-	-	-	(100.0%)
Surplus/(Deficit)	**(30 412)**	**17 804**		**(10 301)**		**7 503**		**3 440**		
Transfers recognised - capital	23 161	9 237	39.9%	-	-	9 237	39.9%	10 757	64.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**39 671**	**2 906**	**7.3%**	**8 275**	**20.9%**	**11 181**	**28.2%**	**7 533**	**51.4%**	**9.9%**
National Government	23 161	2 416	10.4%	7 689	33.2%	10 104	43.6%	7 226	96.1%	6.4%
Provincial Government	-	-	-	252	-	252	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 161**	**2 416**	**10.4%**	**7 941**	**34.3%**	**10 356**	**44.7%**	**7 226**	**73.3%**	**9.9%**
Borrowing	12 460	-	-	-	-	-	-	87	1.2%	(100.0%)
Internally generated funds	4 050	488	12.0%	335	8.3%	822	20.3%	220	43.9%	52.5%
Public contributions and donations	-	3	-	-	-	3	-	-	-	-
Capital Expenditure Standard Classification	**39 671**	**2 906**	**7.3%**	**8 275**	**20.9%**	**11 181**	**28.2%**	**7 533**	**51.4%**	**9.9%**
Governance and Administration	**553**	**9**	**1.7%**	**74**	**13.4%**	**83**	**15.1%**	**220**	**-**	**(66.4%)**
Executive & Council	498	7	1.5%	52	10.5%	60	12.0%	-	-	(100.0%)
Budget & Treasury Office	55	-	-	2	3.8%	2	3.8%	-	-	(100.0%)
Corporate Services	-	2	-	19	-	21	-	220	-	(91.2%)
Community and Public Safety	**-**	**890**	**-**	**255**	**-**	**1 145**	**-**	**602**	**34.9%**	**(57.6%)**
Community & Social Services	-	889	-	247	-	1 136	-	602	726.9%	(59.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	8	-	8	-	-	-	(100.0%)
Housing	-	1	-	-	-	1	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 818**	**1 253**	**4.3%**	**7 368**	**25.6%**	**8 621**	**29.9%**	**6 057**	**75.0%**	**21.6%**
Planning and Development	3 511	3	.1%	5 773	164.4%	5 776	164.5%	1 899	-	204.0%
Road Transport	25 307	1 250	4.9%	1 595	6.3%	2 845	11.2%	4 158	56.7%	(61.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 300**	**753**	**7.3%**	**579**	**5.6%**	**1 332**	**12.9%**	**655**	**15.2%**	**(11.6%)**
Electricity	10 300	753	7.3%	561	5.4%	1 314	12.8%	655	9.1%	(14.3%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	17	-	17	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**294 921**	**98 860**	**33.5%**	**78 071**	**26.5%**	**176 931**	**60.0%**	**85 980**	**65.5%**	**(9.2%)**
Ratepayers and other	**231 943**	**73 479**	**31.7%**	**59 831**	**25.8%**	**133 310**	**57.5%**	**67 338**	**63.4%**	**(11.1%)**
Government - operating	39 040	18 253	46.8%	4 355	11.2%	22 608	57.9%	6 805	76.5%	(36.0%)
Government - capital	23 161	7 000	30.2%	13 710	59.2%	20 710	89.4%	11 674	69.9%	17.4%
Interest	777	128	16.4%	175	22.5%	303	39.0%	163	114.6%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(257 906)**	**(92 115)**	**35.7%**	**(79 025)**	**30.6%**	**(171 140)**	**66.4%**	**(65 990)**	**65.6%**	**19.8%**
Suppliers and employees	(254 412)	(91 587)	36.0%	(78 487)	30.9%	(170 074)	66.8%	(65 201)	65.5%	20.4%
Finance charges	(3 494)	(528)	15.1%	(538)	15.4%	(1 066)	30.5%	(789)	68.9%	(31.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 015**	**6 745**	**18.2%**	**(954)**	**(2.6%)**	**5 791**	**15.6%**	**19 991**	**65.2%**	**(104.8%)**
Cash Flow from Investing Activities										
Receipts	**14**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(46)	-	-	-	-	-	-	-	-	-
Payments	**(39 671)**	**(2 905)**	**7.3%**	**(8 635)**	**21.8%**	**(11 540)**	**29.1%**	**(7 446)**	**48.9%**	**16.0%**
Capital assets	(39 671)	(2 905)	7.3%	(8 635)	21.8%	(11 540)	29.1%	(7 446)	48.9%	16.0%
Net Cash from/(used) Investing Activities	**(39 657)**	**(2 905)**	**7.3%**	**(8 635)**	**21.8%**	**(11 540)**	**29.1%**	**(7 446)**	**49.9%**	**16.0%**
Cash Flow from Financing Activities										
Receipts	**12 460**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 460	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(6 814)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 814)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5 646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 004**	**3 840**	**127.8%**	**(9 589)**	**(319.2%)**	**(5 750)**	**(191.4%)**	**12 545**	**809.4%**	**(176.4%)**
Cash/cash equivalents at the year begin:	12 478	13 517	108.3%	17 356	139.1%	13 517	108.3%	3 530	595.2%	391.7%
Cash/cash equivalents at the year end:	**15 482**	**17 356**	**112.1%**	**7 767**	**50.2%**	**7 767**	**50.2%**	**16 074**	**621.4%**	**(51.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 755	81.5%	677	5.7%	202	1.7%	1 334	11.1%	11 969	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 142	5.7%	2 042	3.7%	2 074	3.8%	47 686	86.8%	54 944	69.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	4.1%	189	2.1%	172	1.9%	8 181	91.9%	8 906	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	5.1%	51	1.6%	59	1.9%	2 886	91.5%	3 155	4.0%	-	-	-	-
Total By Income Source	**13 422**	**17.0%**	**2 958**	**3.7%**	**2 506**	**3.2%**	**60 086**	**76.1%**	**78 973**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 076	12.8%	851	10.2%	845	10.1%	5 607	66.9%	8 380	10.6%	-	-	-	-
Commercial	9 506	57.3%	845	5.1%	540	3.3%	5 700	34.4%	16 591	21.0%	-	-	-	-
Households	2 404	4.5%	1 201	2.2%	1 118	2.1%	48 766	91.2%	53 489	67.7%	-	-	-	-
Other	436	84.7%	61	11.9%	3	.6%	14	2.8%	514	.7%	-	-	-	-
Total By Customer Group	**13 422**	**17.0%**	**2 958**	**3.7%**	**2 506**	**3.2%**	**60 086**	**76.1%**	**78 973**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 761	100.0%	-	-	-	-	-	-	9 761	62.4%
Bulk Water	117	100.0%	-	-	-	-	-	-	117	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	652	100.0%	-	-	-	-	-	-	652	4.2%
Trade Creditors	3 036	87.0%	344	9.9%	108	3.1%	-	-	3 488	22.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 110	68.6%	236	14.6%	273	16.8%	-	-	1 619	10.4%
Total	**14 676**	**93.9%**	**579**	**3.7%**	**381**	**2.4%**	**-**	**-**	**15 637**	**100.0%**

Contact Details

Municipal Manager	Ms P N Njoko	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**102 825**	**33 465**	**32.5%**	**32 787**	**31.9%**	**66 252**	**64.4%**	**18 452**	**58.4%**	**77.7%**
Property rates	22 073	7 480	33.9%	7 454	33.8%	14 934	67.7%	5 571	71.2%	33.8%
Property rates - penalties and collection charges	1 716	785	45.8%	573	33.4%	1 358	79.1%	617	73.5%	(7.2%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	84	-	100	-	185	-	91	77.0%	10.5%
Service charges - other	346	2	.7%	3	.8%	5	1.5%	-	-	(100.0%)
Rental of facilities and equipment	50	4	7.2%	14	28.1%	18	35.3%	8	3.1%	75.6%
Interest earned - external investments	1 399	971	69.4%	891	63.7%	1 862	133.0%	406	61.3%	119.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	322	52	16.2%	30	9.3%	82	25.4%	48	31.9%	(38.4%)
Licences and permits	-	2	-	15	-	17	-	4	-	231.8%
Agency services	-	147	-	131	-	278	-	142	43.3%	(8.0%)
Transfers recognised - operational	73 652	23 641	32.1%	23 341	31.7%	46 982	63.8%	11 570	61.4%	101.7%
Other own revenue	3 268	296	9.1%	236	7.2%	532	16.3%	(7)	1.8%	(3 533.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 825**	**18 173**	**18.4%**	**22 480**	**22.7%**	**40 653**	**41.1%**	**20 084**	**36.0%**	**11.9%**
Employee related costs	32 024	7 967	24.9%	8 661	27.0%	16 628	51.9%	6 670	40.6%	29.8%
Remuneration of councillors	6 979	1 696	24.3%	1 653	23.7%	3 349	48.0%	1 598	55.4%	3.5%
Debt impairment	4 070	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 080	-	-	-	-	-	-	3 732	27.8%	(100.0%)
Finance charges	1 018	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	589	193	32.7%	92	15.7%	285	48.4%	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	2 250	-	2 250	-	-	-	(100.0%)
Other expenditure	40 065	8 317	20.8%	9 824	24.5%	18 141	45.3%	8 084	40.1%	21.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 000**	**15 292**		**10 306**		**25 598**		**(1 633)**		
Transfers recognised - capital	31 210	11 743	37.6%	11 673	37.4%	23 416	75.0%	16 427	142.4%	(28.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**52 090**	**22 039**	**42.3%**	**22 972**	**44.1%**	**45 011**	**86.4%**	**12 757**	**32.1%**	**80.1%**
National Government	29 610	6 766	22.8%	7 274	24.6%	14 039	47.4%	11 226	64.9%	(35.2%)
Provincial Government	6 600	2 545	38.6%	7 324	111.0%	9 870	149.5%	1 018	-	619.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 210**	**9 311**	**25.7%**	**14 598**	**40.3%**	**23 909**	**66.0%**	**12 244**	**69.8%**	**19.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 880	12 574	79.2%	8 374	52.7%	20 948	131.9%	-	-	(100.0%)
Public contributions and donations	-	155	-	-	-	155	-	514	-	(100.0%)
Capital Expenditure Standard Classification	**52 090**	**22 039**	**42.3%**	**22 972**	**44.1%**	**45 011**	**86.4%**	**12 757**	**32.1%**	**80.1%**
Governance and Administration	**12 500**	**11 363**	**90.9%**	**746**	**6.0%**	**12 109**	**96.9%**	**89**	**56.6%**	**738.6%**
Executive & Council	11 700	10 432	89.2%	715	6.1%	11 147	95.3%	-	-	(100.0%)
Budget & Treasury Office	800	905	113.1%	31	3.9%	936	117.0%	22	15.2%	39.7%
Corporate Services	-	26	-	-	-	26	-	67	141.2%	(100.0%)
Community and Public Safety	**480**	**73**	**15.2%**	**5 798**	**1 207.9%**	**5 871**	**1 223.1%**	**-**	**2.2%**	**(100.0%)**
Community & Social Services	480	73	15.2%	5 798	1 207.9%	5 871	1 223.1%	-	2.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 110**	**10 604**	**27.1%**	**16 428**	**42.0%**	**27 032**	**69.1%**	**12 669**	**37.9%**	**29.7%**
Planning and Development	39 110	10 604	27.1%	16 428	42.0%	27 032	69.1%	12 669	57.4%	29.7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**153 115**	**43 977**	**28.7%**	**44 479**	**29.0%**	**88 456**	**57.8%**	**34 481**	**72.6%**	**29.0%**
Ratepayers and other	**46 854**	**7 622**	**16.3%**	**8 574**	**18.3%**	**16 197**	**34.6%**	**6 266**	**39.7%**	**36.8%**
Government - operating	73 652	23 641	32.1%	23 341	31.7%	46 982	63.8%	11 382	61.1%	105.1%
Government - capital	31 210	11 743	37.6%	11 673	37.4%	23 416	75.0%	16 427	142.4%	(28.9%)
Interest	1 399	971	69.4%	891	63.7%	1 862	133.1%	406	61.3%	119.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(98 825)**	**(49 863)**	**50.5%**	**(48 131)**	**48.7%**	**(97 995)**	**99.2%**	**(18 501)**	**37.6%**	**160.2%**
Suppliers and employees	(98 707)	(49 863)	50.5%	(45 882)	46.5%	(95 745)	97.0%	(18 501)	37.6%	148.0%
Finance charges	(118)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(2 250)	-	(2 250)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**54 290**	**(5 886)**	**(10.8%)**	**(3 652)**	**(6.7%)**	**(9 538)**	**(17.6%)**	**15 981**	**194.1%**	**(122.9%)**
Cash Flow from Investing Activities										
Receipts	**10 000**	**-**	**-**	**47 845**	**478.4%**	**47 845**	**478.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	46 308	-	46 308	-	-	-	(100.0%)
Decrease in other non-current receivables	10 000	-	-	1 536	15.4%	1 536	15.4%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(54 290)**	**(20 069)**	**37.0%**	**(21 726)**	**40.0%**	**(41 795)**	**77.0%**	**(11 959)**	**28.8%**	**81.7%**
Capital assets	(54 290)	(20 069)	37.0%	(21 726)	40.0%	(41 795)	77.0%	(11 959)	28.8%	81.7%
Net Cash from/(used) Investing Activities	**(44 290)**	**(20 069)**	**45.3%**	**26 119**	**(59.0%)**	**6 050**	**(13.7%)**	**(11 959)**	**39.8%**	**(318.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 200**	**(25 956)**	**(418.6%)**	**22 467**	**362.4%**	**(3 489)**	**(56.3%)**	**4 021**	**-**	**458.7%**
Cash/cash equivalents at the year begin:	50 000	78 829	157.7%	52 873	105.7%	78 829	157.7%	96 116	474.8%	(45.0%)
Cash/cash equivalents at the year end:	**56 200**	**52 873**	**94.1%**	**75 340**	**134.1%**	**75 340**	**134.1%**	**100 137**	**733.5%**	**(24.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 547	7.5%	1 012	4.9%	715	3.5%	17 313	84.1%	20 587	86.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	32	7.2%	16	3.7%	12	2.7%	377	86.4%	437	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	336	10.1%	288	8.6%	274	8.2%	2 444	73.1%	3 343	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	.1%	-	-	-	-	(541)	99.9%	(541)	(2.3%)	-	-	-	-
Total By Income Source	**1 914**	**8.0%**	**1 316**	**5.5%**	**1 002**	**4.2%**	**19 594**	**82.2%**	**23 825**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	260	20.2%	229	17.8%	95	7.4%	700	54.6%	1 283	5.4%	-	-	-	-
Commercial	867	6.0%	575	4.0%	489	3.4%	12 423	86.5%	14 353	60.2%	-	-	-	-
Households	447	10.1%	280	6.3%	252	5.7%	3 459	77.9%	4 439	18.6%	-	-	-	-
Other	340	9.1%	232	6.2%	166	4.4%	3 012	80.3%	3 750	15.7%	-	-	-	-
Total By Customer Group	**1 914**	**8.0%**	**1 316**	**5.5%**	**1 002**	**4.2%**	**19 594**	**82.2%**	**23 825**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	633	98.4%	-	-	-	-	10	1.6%	643	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**633**	**98.4%**	**-**	**-**	**-**	**-**	**10**	**1.6%**	**643**	**100.0%**

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**86 422**	**34 645**	**40.1%**	**24 901**	**28.8%**	**59 547**	**68.9%**	**17 882**	**67.6%**	**39.3%**
Property rates	7 263	2 191	30.2%	157	2.2%	2 348	32.3%	489	59.1%	(67.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	163	24	14.7%	18	10.8%	42	25.6%	48	64.4%	(63.1%)
Interest earned - external investments	1 170	-	-	-	-	-	-	153	56.4%	(100.0%)
Interest earned - outstanding debtors	3	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	-	-	-	-	-	-	-	3.3%	-
Licences and permits	1	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 438	31 436	42.8%	23 274	31.7%	54 710	74.5%	15 322	64.9%	51.9%
Other own revenue	4 163	995	23.9%	1 453	34.9%	2 448	58.8%	1 870	1 864.8%	(22.3%)
Gains on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Operating Expenditure	**81 977**	**20 381**	**24.9%**	**27 191**	**33.2%**	**47 572**	**58.0%**	**20 362**	**63.8%**	**33.5%**
Employee related costs	27 082	4 144	15.3%	5 231	19.3%	9 375	34.6%	5 365	49.0%	(2.5%)
Remuneration of councillors	6 338	1 498	23.6%	1 526	24.1%	3 024	47.7%	1 395	45.6%	9.5%
Debt impairment	200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 532	-	-	-	-	-	-	-	-	-
Finance charges	270	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6 362	2 814	44.2%	1 877	29.5%	4 691	73.7%	1 572	54.3%	19.4%
Contracted services	4 621	1 388	30.0%	1 532	33.2%	2 921	63.2%	1 375	58.6%	11.4%
Transfers and grants	3 500	3 290	94.0%	8 008	228.8%	11 298	322.8%	-	-	(100.0%)
Other expenditure	27 072	7 247	26.8%	9 016	33.3%	16 263	60.1%	10 655	104.3%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 445**	**14 264**		**(2 289)**		**11 975**		**(2 479)**		
Transfers recognised - capital	36 523	-	-	-	-	-	-	7 950	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**39 443**	**16 594**	**42.1%**	**-**	**-**	**16 594**	**42.1%**	**-**	**-**	**-**
National Government	21 292	16 594	77.9%	-	-	16 594	77.9%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 292**	**16 594**	**77.9%**	**-**	**-**	**16 594**	**77.9%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 151	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 443**	**16 594**	**42.1%**	**-**	**-**	**16 594**	**42.1%**	**-**	**17.0%**	**-**
Governance and Administration	**2 031**	**16 594**	**817.0%**	**-**	**-**	**16 594**	**817.0%**	**-**	**136.4%**	**-**
Executive & Council	191	16 594	8 688.0%	-	-	16 594	8 688.0%	-	210.3%	-
Budget & Treasury Office	310	-	-	-	-	-	-	-	-	-
Corporate Services	1 530	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 685**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 685	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	15 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 727**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	280	-	-	-	-	-	-	-	-	-
Road Transport	14 447	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**124 175**	**51 239**	**41.3%**	**24 901**	**20.1%**	**76 141**	**61.3%**	**25 917**	**76.4%**	**(3.9%)**
Ratepayers and other	**13 041**	**3 209**	**24.6%**	**1 627**	**12.5%**	**4 837**	**37.1%**	**2 407**	**229.5%**	**(32.4%)**
Government - operating	73 439	31 436	42.8%	23 274	31.7%	54 710	74.5%	15 322	64.9%	51.9%
Government - capital	36 523	16 594	45.4%	-	-	16 594	45.4%	7 950	71.5%	(100.0%)
Interest	1 173	-	-	-	-	-	-	238	60.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(77 563)**	**(15 960)**	**20.6%**	**(18 986)**	**24.5%**	**(34 946)**	**45.1%**	**(28 917)**	**74.9%**	**(34.3%)**
Suppliers and employees	(73 793)	(15 888)	21.5%	(18 947)	25.7%	(34 835)	47.2%	(19 151)	53.4%	(1.1%)
Finance charges	(270)	(72)	26.7%	(39)	14.6%	(111)	41.3%	-	-	(100.0%)
Transfers and grants	(3 500)	-	-	-	-	-	-	(9 766)	-	(100.0%)
Net Cash from/(used) Operating Activities	**46 612**	**35 280**	**75.7%**	**5 915**	**12.7%**	**41 195**	**88.4%**	**(3 000)**	**79.6%**	**(297.1%)**
Cash Flow from Investing Activities										
Receipts	**200**	**(60 000)**	**(30 000.0%)**	**-**	**-**	**(60 000)**	**(30 000.0%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(60 000)	-	-	-	(60 000)	-	-	-	-
Payments	**(39 443)**	**(5 017)**	**12.7%**	**(8 204)**	**20.8%**	**(13 221)**	**33.5%**	**(2 021)**	**19.6%**	**306.0%**
Capital assets	(39 443)	(5 017)	12.7%	(8 204)	20.8%	(13 221)	33.5%	(2 021)	19.6%	306.0%
Net Cash from/(used) Investing Activities	**(39 243)**	**(65 017)**	**165.7%**	**(8 204)**	**20.9%**	**(73 221)**	**186.6%**	**(2 021)**	**19.6%**	**306.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(96)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(96)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(96)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 273**	**(29 737)**	**(408.9%)**	**(2 289)**	**(31.5%)**	**(32 027)**	**(440.3%)**	**(5 021)**	**(185.8%)**	**(54.4%)**
Cash/cash equivalents at the year begin:	9 785	-	-	(29 737)	(303.9%)	-	-	32 526	46.6%	(191.4%)
Cash/cash equivalents at the year end:	**17 059**	**(29 737)**	**(174.3%)**	**(32 027)**	**(187.7%)**	**(32 027)**	**(187.7%)**	**27 504**	**224.5%**	**(216.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 015	9.9%	1 013	9.9%	1 009	9.8%	7 234	70.4%	10 270	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 015**	**9.9%**	**1 013**	**9.9%**	**1 009**	**9.8%**	**7 234**	**70.4%**	**10 270**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	996	10.3%	996	10.3%	996	10.3%	6 656	69.0%	9 643	93.9%	-	-	-	-
Commercial	4	29.3%	4	25.2%	2	15.9%	4	29.6%	15	.1%	-	-	-	-
Households	2	29.2%	2	29.2%	1	16.0%	2	25.5%	6	.1%	-	-	-	-
Other	13	2.2%	11	1.9%	10	1.7%	571	94.3%	606	5.9%	-	-	-	-
Total By Customer Group	**1 015**	**9.9%**	**1 013**	**9.9%**	**1 009**	**9.8%**	**7 234**	**70.4%**	**10 270**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	7.2%	36	76.9%	7	15.9%	-	-	47	100.0%
Total	**3**	**7.2%**	**36**	**76.9%**	**7**	**15.9%**	**-**	**-**	**47**	**100.0%**

Contact Details

Municipal Manager	Mr MR Mkhatshwa	036 353 0693
Financial Manager	Mr SMI Dube	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**443 807**	**148 276**	**33.4%**	**47 093**	**10.6%**	**195 369**	**44.0%**	**130 086**	**47.4%**	**(63.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	123 813	26 978	21.8%	28 419	23.0%	55 397	44.7%	24 913	41.7%	14.1%
Service charges - sanitation revenue	15 075	3 576	23.7%	3 184	21.1%	6 760	44.8%	3 238	23.2%	(1.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	9 109	2 991	32.8%	1 353	14.9%	4 344	47.7%	2 782	299.8%	(51.4%)
Interest earned - outstanding debtors	17 791	7 994	44.9%	8 364	47.0%	16 358	91.9%	6 664	87.9%	25.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	277 744	106 726	38.4%	4 609	1.7%	111 335	40.1%	91 778	47.3%	(95.0%)
Other own revenue	275	10	3.7%	1 164	423.1%	1 174	426.8%	710	360.7%	63.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**379 042**	**64 049**	**16.9%**	**79 958**	**21.1%**	**144 007**	**38.0%**	**132 343**	**44.5%**	**(39.6%)**
Employee related costs	158 357	30 124	19.0%	35 107	22.2%	65 231	41.2%	32 379	48.9%	8.4%
Remuneration of councillors	5 612	1 133	20.2%	1 120	19.9%	2 252	40.1%	1 127	43.3%	(.6%)
Debt impairment	20 180	-	-	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	35 936	-	-	-	-	-	-	-	-	-
Finance charges	3 339	684	20.5%	91	2.7%	775	23.2%	1 054	45.6%	(91.4%)
Bulk purchases	45 563	10 970	24.1%	9 334	20.5%	20 304	44.6%	6 691	35.3%	39.5%
Other Materials	18 898	4 604	24.4%	2 223	11.8%	6 827	36.1%	-	-	(100.0%)
Contracted services	40 103	10 705	26.7%	18 509	46.2%	29 214	72.8%	16 770	44.6%	10.4%
Transfers and grants	6 000	0	-	1 411	23.5%	1 411	23.5%	58 393	-	(97.6%)
Other expenditure	45 053	5 829	12.9%	12 164	27.0%	17 992	39.9%	15 930	32.3%	(23.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 765**	**84 228**		**(32 865)**		**51 362**		**(2 257)**		
Transfers recognised - capital	193 846	65 194	33.6%	36 898	19.0%	102 092	52.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**196 037**	**72 243**	**36.9%**	**36 629**	**18.7%**	**108 871**	**55.5%**	**34 648**	**26.9%**	**5.7%**
National Government	191 379	71 920	37.6%	36 605	19.1%	108 526	56.7%	30 133	24.5%	21.5%
Provincial Government	2 468	-	-	-	-	-	-	4 514	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**193 847**	**71 920**	**37.1%**	**36 605**	**18.9%**	**108 526**	**56.0%**	**34 648**	**26.9%**	**5.7%**
Borrowing	750	-	-	-	-	-	-	-	-	-
Internally generated funds	1 440	322	22.4%	23	1.6%	346	24.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**196 037**	**72 243**	**36.9%**	**36 629**	**18.7%**	**108 871**	**55.5%**	**34 648**	**26.9%**	**5.7%**
Governance and Administration	**1 120**	**322**	**28.8%**	**77**	**6.9%**	**400**	**35.7%**	**3**	**19.4%**	**2 342.1%**
Executive & Council	800	316	39.5%	23	2.9%	339	42.4%	-	-	(100.0%)
Budget & Treasury Office	160	6	3.9%	54	33.8%	60	37.6%	-	-	(100.0%)
Corporate Services	160	-	-	-	-	-	-	3	42.1%	(100.0%)
Community and Public Safety	**2 678**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.6%**	**-**
Community & Social Services	2 468	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	210	-	-	-	-	-	-	-	.6%	-
Economic and Environmental Services	**2 454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.2%**	**-**
Planning and Development	455	-	-	-	-	-	-	-	.2%	-
Road Transport	1 999	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**189 785**	**71 920**	**37.9%**	**36 551**	**19.3%**	**108 472**	**57.2%**	**34 644**	**-**	**5.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	189 785	71 920	37.9%	36 551	19.3%	108 472	57.2%	21 083	-	73.4%
Waste Water Management	-	-	-	-	-	-	-	13 562	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**571 228**	**221 268**	**38.7%**	**104 896**	**18.4%**	**326 164**	**57.1%**	**222 557**	**62.2%**	**(52.9%)**
Ratepayers and other	**83 497**	**18 992**	**22.7%**	**18 691**	**22.4%**	**37 684**	**45.1%**	**28 825**	**42.4%**	**(35.2%)**
Government - operating	277 744	106 835	38.5%	2 700	1.0%	109 535	39.4%	107 983	78.4%	(97.5%)
Government - capital	193 847	87 427	45.1%	79 305	40.9%	166 732	86.0%	76 303	49.8%	3.9%
Interest	16 140	8 014	49.7%	4 199	26.0%	12 213	75.7%	9 446	104.8%	(55.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(334 926)**	**(69 345)**	**20.7%**	**(83 628)**	**25.0%**	**(152 973)**	**45.7%**	**(105 247)**	**36.6%**	**(20.5%)**
Suppliers and employees	(325 587)	(68 661)	21.1%	(83 536)	25.7%	(152 197)	46.7%	(104 193)	36.7%	(19.8%)
Finance charges	(3 339)	(684)	20.5%	(91)	2.7%	(775)	23.2%	(1 054)	27.5%	(91.4%)
Transfers and grants	(6 000)	-	-	(1)	-	(1)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**236 302**	**151 923**	**64.3%**	**21 267**	**9.0%**	**173 191**	**73.3%**	**117 310**	**119.1%**	**(81.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(196 037)**	**(71 625)**	**36.5%**	**(34 941)**	**17.8%**	**(106 566)**	**54.4%**	**(59)**	**.2%**	**59 514.4%**
Capital assets	(196 037)	(71 625)	36.5%	(34 941)	17.8%	(106 566)	54.4%	(59)	.2%	59 514.4%
Net Cash from/(used) Investing Activities	**(196 037)**	**(71 625)**	**36.5%**	**(34 941)**	**17.8%**	**(106 566)**	**54.4%**	**(59)**	**(3.7%)**	**59 514.4%**
Cash Flow from Financing Activities										
Receipts	**750**	**101**	**13.5%**	**478**	**63.8%**	**580**	**77.3%**	**80**	**-**	**498.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	750	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	101	-	478	-	580	-	80	-	498.1%
Payments	**(5 035)**	**(674)**	**13.4%**	**(1 241)**	**24.6%**	**(1 915)**	**38.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(5 035)	(674)	13.4%	(1 241)	24.6%	(1 915)	38.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 285)**	**(573)**	**13.4%**	**(762)**	**17.8%**	**(1 335)**	**31.2%**	**80**	**-**	**(1 053.4%)**
Net Increase/(Decrease) in cash held	**35 980**	**79 726**	**221.6%**	**(14 436)**	**(40.1%)**	**65 289**	**181.5%**	**117 331**	**(1 628.1%)**	**(112.3%)**
Cash/cash equivalents at the year begin:	109 118	154 076	141.2%	233 801	214.3%	154 076	141.2%	207 493	11.8%	12.7%
Cash/cash equivalents at the year end:	**145 098**	**233 801**	**161.1%**	**219 365**	**151.2%**	**219 365**	**151.2%**	**324 824**	**46.3%**	**(32.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 397	2.7%	14 359	2.6%	12 337	2.2%	518 824	92.5%	560 917	99.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	7	.2%	4 439	99.8%	4 446	.8%	-	-	-	-
Total By Income Source	**15 397**	**2.7%**	**14 359**	**2.5%**	**12 344**	**2.2%**	**523 263**	**92.6%**	**565 363**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 493	16.4%	1 744	19.2%	1 146	12.6%	4 695	51.7%	9 078	1.6%	-	-	-	-
Commercial	495	9.3%	394	7.4%	296	5.5%	4 160	77.8%	5 345	.9%	-	-	-	-
Households	13 046	2.4%	12 219	2.2%	10 895	2.0%	509 899	93.4%	546 059	96.6%	-	-	-	-
Other	363	7.4%	2	-	7	.1%	4 509	92.4%	4 881	.9%	-	-	-	-
Total By Customer Group	**15 397**	**2.7%**	**14 359**	**2.5%**	**12 344**	**2.2%**	**523 263**	**92.6%**	**565 363**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	261	32.8%	243	30.6%	-	-	291	36.6%	795	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**261**	**32.8%**	**243**	**30.6%**	**-**	**-**	**291**	**36.6%**	**795**	**100.0%**

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mr S Dlamini (Acting)	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**216 983**	**61 492**	**28.3%**	**50 502**	**23.3%**	**111 993**	**51.6%**	**49 255**	**55.3%**	**2.5%**
Property rates	43 379	17 465	40.3%	10 192	23.5%	27 658	63.8%	9 561	62.8%	6.6%
Property rates - penalties and collection charges	6 094	1 653	27.1%	1 717	28.2%	3 370	55.3%	1 561	48.9%	10.0%
Service charges - electricity revenue	90 079	23 403	26.0%	20 804	23.1%	44 206	49.1%	20 083	49.2%	3.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 826	3 730	25.2%	3 734	25.2%	7 464	50.3%	3 330	60.3%	12.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	971	415	42.7%	335	34.5%	750	77.2%	314	44.1%	6.8%
Interest earned - external investments	1 900	603	31.7%	343	18.1%	946	49.8%	467	52.9%	(26.6%)
Interest earned - outstanding debtors	3	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	509	100	19.7%	89	17.4%	189	37.1%	175	75.9%	(49.4%)
Licences and permits	4 153	1 127	27.1%	1 081	26.0%	2 208	53.2%	968	71.0%	11.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 697	12 767	27.9%	11 971	26.2%	24 738	54.1%	12 468	60.2%	(4.0%)
Other own revenue	972	229	23.6%	236	24.3%	466	47.9%	328	35.2%	(28.0%)
Gains on disposal of PPE	8 400	-	-	-	-	-	-	-	-	-
Operating Expenditure	**221 047**	**47 843**	**21.6%**	**44 642**	**20.2%**	**92 485**	**41.8%**	**41 590**	**42.9%**	**7.3%**
Employee related costs	82 244	17 075	20.8%	17 250	21.0%	34 325	41.7%	17 561	42.7%	(1.8%)
Remuneration of councillors	3 148	725	23.0%	704	22.3%	1 429	45.4%	684	47.6%	2.8%
Debt impairment	3 825	943	24.7%	943	24.7%	1 886	49.3%	200	50.0%	371.6%
Depreciation and asset impairment	10 547	-	-	-	-	-	-	-	-	-
Finance charges	1 252	680	54.3%	-	-	680	54.3%	-	44.6%	-
Bulk purchases	69 482	17 983	25.9%	14 385	20.7%	32 368	46.6%	12 809	47.2%	12.3%
Other Materials	752	70	9.3%	95	12.6%	165	22.0%	90	46.8%	6.0%
Contracted services	12 370	2 854	23.1%	2 929	23.7%	5 783	46.8%	2 075	45.8%	41.2%
Transfers and grants	3 872	279	7.2%	330	8.5%	609	15.7%	497	25.9%	(33.6%)
Other expenditure	33 072	7 233	21.9%	8 005	24.2%	15 238	46.1%	7 675	43.5%	4.3%
Loss on disposal of PPE	482	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 065)**	**13 649**		**5 859**		**19 509**		**7 665**		
Transfers recognised - capital	13 311	1 804	13.6%	3 520	26.4%	5 324	40.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 309**	**2 170**	**6.1%**	**4 034**	**11.4%**	**6 204**	**17.6%**	**3 059**	**11.9%**	**31.9%**
National Government	13 311	1 804	13.6%	3 520	26.4%	5 324	40.0%	2 453	19.7%	43.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 151	344	6.7%	-	-	344	6.7%	-	-	-
Transfers recognised - capital	**18 462**	**2 148**	**11.6%**	**3 520**	**19.1%**	**5 669**	**30.7%**	**2 453**	**19.7%**	**43.5%**
Borrowing	3 200	-	-	-	-	-	-	-	-	-
Internally generated funds	13 646	22	.2%	513	3.8%	535	3.9%	606	6.5%	(15.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 309**	**2 170**	**6.1%**	**4 034**	**11.4%**	**6 204**	**17.6%**	**3 059**	**11.9%**	**31.9%**
Governance and Administration	**202**	**-**	**-**	**48**	**23.8%**	**48**	**23.8%**	**23**	**.1%**	**105.6%**
Executive & Council	103	-	-	46	44.3%	46	44.3%	10	-	348.9%
Budget & Treasury Office	99	-	-	2	2.5%	2	2.5%	7	-	(66.2%)
Corporate Services	-	-	-	-	-	-	-	6	-	(100.0%)
Community and Public Safety	**4 329**	**-**	**-**	**149**	**3.5%**	**149**	**3.5%**	**575**	**-**	**(74.0%)**
Community & Social Services	4 329	-	-	149	3.5%	149	3.5%	575	-	(74.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 431**	**1 826**	**6.9%**	**3 686**	**13.9%**	**5 512**	**20.9%**	**2 453**	**-**	**50.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 431	1 826	6.9%	3 686	13.9%	5 512	20.9%	2 453	-	50.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 346**	**344**	**7.9%**	**150**	**3.5%**	**495**	**11.4%**	**8**	**-**	**1 856.3%**
Electricity	3 902	344	8.8%	150	3.9%	495	12.7%	8	-	1 856.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	445	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**204 734**	**119 182**	**58.2%**	**81 191**	**39.7%**	**200 372**	**97.9%**	**97 808**	**112.2%**	**(17.0%)**
Ratepayers and other	**143 823**	**115 688**	**80.4%**	**80 806**	**56.2%**	**196 494**	**136.6%**	**85 078**	**156.1%**	**(5.0%)**
Government - operating	45 697	2 891	6.3%	42	.1%	2 933	6.4%	12 262	28.2%	(99.7%)
Government - capital	13 311	-	-	-	-	-	-	-	-	-
Interest	1 903	603	31.7%	343	18.0%	946	49.7%	467	52.9%	(26.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(179 412)**	**(119 294)**	**66.5%**	**(86 288)**	**48.1%**	**(205 583)**	**114.6%**	**(94 999)**	**106.1%**	**(9.2%)**
Suppliers and employees	(174 288)	(118 614)	68.1%	(86 288)	49.5%	(204 902)	117.6%	(94 999)	108.8%	(9.2%)
Finance charges	(1 252)	(680)	54.3%	-	-	(680)	54.3%	-	44.6%	-
Transfers and grants	(3 872)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 322**	**(113)**	**(.4%)**	**(5 097)**	**(20.1%)**	**(5 210)**	**(20.6%)**	**2 809**	**(17.6%)**	**(281.5%)**
Cash Flow from Investing Activities										
Receipts	**8 418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	8 400	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	18	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(35 309)**	**(366)**	**1.0%**	**(513)**	**1.5%**	**(880)**	**2.5%**	**(607)**	**3.4%**	**(15.4%)**
Capital assets	(35 309)	(366)	1.0%	(513)	1.5%	(880)	2.5%	(607)	3.4%	(15.4%)
Net Cash from/(used) Investing Activities	**(26 891)**	**(366)**	**1.4%**	**(513)**	**1.9%**	**(880)**	**3.3%**	**(607)**	**3.4%**	**(15.4%)**
Cash Flow from Financing Activities										
Receipts	**3 259**	**199**	**6.1%**	**88**	**2.7%**	**287**	**8.8%**	**29**	**7.1%**	**207.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 200	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	199	335.4%	88	148.3%	287	483.7%	29	137.0%	207.4%
Payments	**(2 577)**	**(702)**	**27.3%**	**-**	**-**	**(702)**	**27.3%**	**-**	**45.7%**	**-**
Repayment of borrowing	(2 577)	(702)	27.3%	-	-	(702)	27.3%	-	45.7%	-
Net Cash from/(used) Financing Activities	**683**	**(503)**	**(73.7%)**	**88**	**12.9%**	**(415)**	**(60.8%)**	**29**	**(106.3%)**	**207.4%**
Net Increase/(Decrease) in cash held	**(887)**	**(982)**	**110.8%**	**(5 523)**	**623.0%**	**(6 505)**	**733.8%**	**2 230**	**(.3%)**	**(347.6%)**
Cash/cash equivalents at the year begin:	38 133	1 960	5.1%	978	2.6%	1 960	5.1%	(1 224)	2.3%	(179.9%)
Cash/cash equivalents at the year end:	**37 247**	**978**	**2.6%**	**(4 545)**	**(12.2%)**	**(4 545)**	**(12.2%)**	**1 006**	**22.8%**	**(551.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 525	65.9%	1 113	16.2%	75	1.1%	1 152	16.8%	6 865	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 028	9.9%	1 384	4.5%	616	2.0%	25 465	83.5%	30 493	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 242	7.7%	689	4.3%	393	2.4%	13 842	85.6%	16 166	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	461	1.4%	466	1.4%	445	1.3%	32 607	96.0%	33 979	37.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	404	14.8%	164	6.0%	(56)	(2.0%)	2 219	81.2%	2 731	3.0%	-	-	-	-
Total By Income Source	**9 661**	**10.7%**	**3 816**	**4.2%**	**1 473**	**1.6%**	**75 284**	**83.4%**	**90 234**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	916	25.1%	601	16.5%	161	4.4%	1 971	54.0%	3 648	4.0%	-	-	-	-
Commercial	4 613	52.2%	1 110	12.6%	48	.5%	3 064	34.7%	8 835	9.8%	-	-	-	-
Households	3 767	5.0%	2 017	2.7%	1 227	1.6%	68 694	90.7%	75 706	83.9%	-	-	-	-
Other	364	17.8%	88	4.3%	37	1.8%	1 556	76.1%	2 045	2.3%	-	-	-	-
Total By Customer Group	**9 661**	**10.7%**	**3 816**	**4.2%**	**1 473**	**1.6%**	**75 284**	**83.4%**	**90 234**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 164	100.0%	-	-	-	-	-	-	5 164	31.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	718	100.0%	-	-	-	-	-	-	718	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	964	100.0%	-	-	-	-	-	-	964	5.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 347	100.0%	-	-	-	-	-	-	1 347	8.2%
Auditor-General	477	100.0%	-	-	-	-	-	-	477	2.9%
Other	7 707	100.0%	-	-	-	-	-	-	7 707	47.1%
Total	**16 377**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**16 377**	**100.0%**

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**124 501**	**53 874**	**43.3%**	**28 833**	**23.2%**	**82 706**	**66.4%**	**29 850**	**55.1%**	**(3.4%)**
Property rates	17 400	12 966	74.5%	6	-	12 972	74.6%	22	4.8%	(74.4%)
Property rates - penalties and collection charges	383	-	-	-	-	-	-	47	18.9%	(100.0%)
Service charges - electricity revenue	-	2 768	-	2 494	-	5 262	-	1 980	32.6%	25.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	600	-	337	-	937	-	2 387	74.0%	(85.9%)
Service charges - other	19 604	-	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	512	118	23.1%	83	16.2%	201	39.3%	504	117.0%	(83.6%)
Interest earned - external investments	1 046	511	48.8%	1 652	158.0%	2 163	206.8%	1 026	246.2%	61.1%
Interest earned - outstanding debtors	346	130	37.6%	64	18.5%	194	56.2%	72	30.3%	(11.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	95	28	29.5%	12	13.1%	40	42.6%	6	11.5%	101.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 643	36 213	42.8%	23 946	28.3%	60 158	71.1%	23 433	70.8%	2.2%
Other own revenue	473	539	114.1%	199	42.1%	738	156.1%	372	36.1%	(46.5%)
Gains on disposal of PPE	-	-	-	39	-	39	-	-	-	(100.0%)
Operating Expenditure	**111 465**	**23 888**	**21.4%**	**22 232**	**19.9%**	**46 120**	**41.4%**	**30 807**	**45.6%**	**(27.8%)**
Employee related costs	32 614	6 263	19.2%	5 882	18.0%	12 145	37.2%	6 835	41.8%	(13.9%)
Remuneration of councillors	10 130	1 874	18.5%	1 864	18.4%	3 738	36.9%	1 662	46.4%	12.2%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 625	-	-	-	-	-	-	-	-	-
Finance charges	136	129	95.0%	183	134.8%	313	229.8%	-	-	(100.0%)
Bulk purchases	16 500	5 122	31.0%	3 749	22.7%	8 871	53.8%	3 309	49.2%	13.3%
Other Materials	1 252	-	-	-	-	-	-	-	-	-
Contracted services	5 944	512	8.6%	348	5.8%	860	14.5%	1 060	45.3%	(67.2%)
Transfers and grants	4 000	5 694	142.4%	2 621	65.5%	8 315	207.9%	6 549	451.1%	(60.0%)
Other expenditure	33 265	4 293	12.9%	7 585	22.8%	11 879	35.7%	11 391	29.0%	(33.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 036**	**29 986**		**6 601**		**36 586**		**(957)**		
Transfers recognised - capital	39 060	6 775	17.3%	9 087	23.3%	15 862	40.6%	1 946	39.0%	367.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 096**	**36 761**		**15 687**		**52 448**		**989**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**73 269**	**7 799**	**10.6%**	**11 403**	**15.6%**	**19 202**	**26.2%**	**19 248**	**60.0%**	**(40.8%)**
National Government	31 882	6 470	20.3%	5 691	17.9%	12 161	38.1%	10 929	42.4%	(47.9%)
Provincial Government	-	1 170	-	5 394	-	6 564	-	3 065	416.6%	76.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 882**	**7 640**	**24.0%**	**11 085**	**34.8%**	**18 725**	**58.7%**	**13 994**	**61.3%**	**(20.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 387	159	.4%	318	.8%	476	1.2%	5 254	54.8%	(94.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**73 269**	**7 799**	**10.6%**	**11 403**	**15.6%**	**19 202**	**26.2%**	**19 248**	**60.0%**	**(40.8%)**
Governance and Administration	**73 269**	**7 799**	**10.6%**	**6 273**	**8.6%**	**14 072**	**19.2%**	**19 248**	**1 003.0%**	**(67.4%)**
Executive & Council	73 269	7 799	10.6%	6 273	8.6%	14 072	19.2%	19 248	3 627.7%	(67.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**5 130**	**-**	**5 130**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	5 130	-	5 130	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**148 077**	**80 372**	**54.3%**	**43 541**	**29.4%**	**123 914**	**83.7%**	**62 013**	**82.5%**	**(29.8%)**
Ratepayers and other	**26 034**	**10 728**	**41.2%**	**3 488**	**13.4%**	**14 216**	**54.6%**	**8 572**	**30.8%**	**(59.3%)**
Government - operating	88 775	60 196	67.8%	30 380	34.2%	90 576	102.0%	37 175	123.1%	(18.3%)
Government - capital	31 882	8 383	26.3%	7 856	24.6%	16 240	50.9%	15 105	64.7%	(48.0%)
Interest	1 386	1 065	76.8%	1 818	131.1%	2 882	208.0%	1 161	152.2%	56.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(101 857)**	**(24 587)**	**24.1%**	**(22 232)**	**21.8%**	**(46 819)**	**46.0%**	**(21 094)**	**42.2%**	**5.4%**
Suppliers and employees	(96 811)	(19 577)	20.2%	(19 612)	20.3%	(39 189)	40.5%	(21 094)	42.3%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 046)	(5 010)	99.3%	(2 621)	51.9%	(7 631)	151.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**46 220**	**55 785**	**120.7%**	**21 309**	**46.1%**	**77 094**	**166.8%**	**40 919**	**133.9%**	**(47.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(45 176)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 105)**	**51.2%**	**(100.0%)**
Capital assets	(45 176)	-	-	-	-	-	-	(15 105)	51.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(45 176)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 105)**	**51.2%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(879)**	**(108)**	**12.3%**	**(292)**	**33.2%**	**(400)**	**45.5%**	**(292)**	**55.1%**	**-**
Repayment of borrowing	(879)	(108)	12.3%	(292)	33.2%	(400)	45.5%	(292)	55.1%	-
Net Cash from/(used) Financing Activities	**(879)**	**(108)**	**12.3%**	**(292)**	**33.2%**	**(400)**	**45.5%**	**(292)**	**58.0%**	**-**
Net Increase/(Decrease) in cash held	**165**	**55 677**	**33 649.2%**	**21 018**	**12 702.4%**	**76 694**	**46 351.6%**	**25 522**	**304.4%**	**(17.6%)**
Cash/cash equivalents at the year begin:	70 380	85 393	121.3%	141 069	200.4%	85 393	121.3%	55 103	58.4%	156.0%
Cash/cash equivalents at the year end:	**70 545**	**141 069**	**200.0%**	**162 087**	**229.8%**	**162 087**	**229.8%**	**80 625**	**200.3%**	**101.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	116	5.6%	256	12.2%	194	9.3%	1 531	73.0%	2 097	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	331	6.8%	286	5.9%	281	5.8%	3 976	81.6%	4 873	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 742	41.7%	169	1.9%	148	1.7%	4 912	54.8%	8 971	54.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	5.4%	23	4.7%	22	4.6%	419	85.3%	491	3.0%	-	-	-	-
Total By Income Source	**4 216**	**25.7%**	**734**	**4.5%**	**646**	**3.9%**	**10 838**	**65.9%**	**16 433**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	116	10.1%	126	11.0%	139	12.0%	772	66.9%	1 154	7.0%	-	-	-	-
Commercial	168	5.7%	259	8.8%	134	4.5%	2 392	81.0%	2 953	18.0%	-	-	-	-
Households	3 911	32.9%	332	2.8%	356	3.0%	7 289	61.3%	11 888	72.3%	-	-	-	-
Other	20	4.6%	17	3.8%	17	3.8%	384	87.7%	438	2.7%	-	-	-	-
Total By Customer Group	**4 216**	**25.7%**	**734**	**4.5%**	**646**	**3.9%**	**10 838**	**65.9%**	**16 433**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(16)	100.0%	-	-	-	-	-	-	(16)	(6.3%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	269	100.0%	-	-	-	-	-	-	269	106.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**253**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**100.0%**

Contact Details

Municipal Manager	B P Gumbi	034 271 6112
Financial Manager	W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**101 526**	**34 828**	**34.3%**	**309**	**.3%**	**35 136**	**34.6%**	**399**	**.8%**	**(22.6%)**
Property rates	500	110	22.1%	37	7.4%	147	29.4%	110	44.1%	(66.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	5	34.2%	(100.0%)
Service charges - other	23	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	193	148.7%	61	47.0%	254	195.7%	40	737.7%	52.8%
Interest earned - external investments	3 000	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 566	34 524	35.4%	211	.2%	34 735	35.6%	240	.3%	(12.2%)
Other own revenue	307	-	-	-	-	-	-	3	71.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**95 302**	**16 261**	**17.1%**	**5 354**	**5.6%**	**21 615**	**22.7%**	**14 959**	**37.1%**	**(64.2%)**
Employee related costs	17 468	4 907	28.1%	1 612	9.2%	6 519	37.3%	4 735	60.1%	(66.0%)
Remuneration of councillors	8 667	1 430	16.5%	464	5.4%	1 894	21.9%	1 468	34.4%	(68.4%)
Debt impairment	550	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 816	2 245	22.9%	130	1.3%	2 375	24.2%	2 492	53.2%	(94.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	1 697	-	700	-	2 397	-	-	-	(100.0%)
Contracted services	7 345	43	.6%	61	.8%	104	1.4%	-	.1%	(100.0%)
Transfers and grants	8 400	1 115	13.3%	543	6.5%	1 658	19.7%	583	-	(6.9%)
Other expenditure	43 057	4 825	11.2%	1 845	4.3%	6 670	15.5%	5 682	25.0%	(67.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 994**	**10 361**	**27.3%**	**10 097**	**26.6%**	**20 459**	**53.8%**	**5 214**	**31.3%**	**93.7%**
National Government	31 844	-	-	-	-	-	-	-	9.9%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 361	-	10 097	-	20 459	-	5 214	-	93.7%
Transfers recognised - capital	**31 844**	**10 361**	**32.5%**	**10 097**	**31.7%**	**20 459**	**64.2%**	**5 214**	**36.5%**	**93.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 150	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 994**	**10 361**	**27.3%**	**10 097**	**26.6%**	**20 459**	**53.8%**	**5 214**	**31.3%**	**93.7%**
Governance and Administration	**37 994**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	37 994	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**10 361**	**-**	**10 097**	**-**	**20 459**	**-**	**5 214**	**-**	**93.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	10 361	-	10 097	-	20 459	-	5 214	-	93.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**130 010**	**54 973**	**42.3%**	**37**	**-**	**55 010**	**42.3%**	**110**	**14.4%**	**(66.7%)**
Ratepayers and other	**600**	**110**	**18.4%**	**37**	**6.1%**	**147**	**24.5%**	**110**	**44.1%**	**(66.7%)**
Government - operating	97 566	44 071	45.2%	-	-	44 071	45.2%	-	-	-
Government - capital	31 844	10 792	33.9%	-	-	10 792	33.9%	-	54.9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 700)**	**(4 945)**	**6.3%**	**(1 321)**	**1.7%**	**(6 266)**	**8.0%**	**(3 904)**	**12.2%**	**(66.2%)**
Suppliers and employees	(78 700)	(4 945)	6.3%	(1 321)	1.7%	(6 266)	8.0%	(3 904)	12.2%	(66.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 310**	**50 028**	**97.5%**	**(1 284)**	**(2.5%)**	**48 744**	**95.0%**	**(3 793)**	**17.6%**	**(66.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 994)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(37 994)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(37 994)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 316**	**50 028**	**375.7%**	**(1 284)**	**(9.6%)**	**48 744**	**366.0%**	**(3 793)**	**74.8%**	**(66.1%)**
Cash/cash equivalents at the year begin:	76 033	76 032	100.0%	126 060	165.8%	76 032	100.0%	10 963	-	1 049.8%
Cash/cash equivalents at the year end:	**89 349**	**126 060**	**141.1%**	**124 776**	**139.6%**	**124 776**	**139.6%**	**7 170**	**8.8%**	**1 640.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37	.5%	37	.5%	37	.5%	7 343	98.5%	7 453	94.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.6%	2	.6%	2	.6%	281	98.2%	286	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	48	36.1%	2	1.4%	2	1.4%	80	61.1%	132	1.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**86**	**1.1%**	**40**	**.5%**	**40**	**.5%**	**7 704**	**97.9%**	**7 871**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	1.1%	40	.5%	40	.5%	7 704	97.9%	7 871	100.0%	-	-	-	-
Total By Customer Group	**86**	**1.1%**	**40**	**.5%**	**40**	**.5%**	**7 704**	**97.9%**	**7 871**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	350	100.0%	-	-	-	-	-	-	350	60.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	226	100.0%	-	-	-	-	-	-	226	39.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**576**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**576**	**100.0%**

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**157 853**	**50 667**	**32.1%**	**56 787**	**36.0%**	**107 454**	**68.1%**	**42 241**	**70.1%**	**34.4%**
Property rates	20 461	5 568	27.2%	5 264	25.7%	10 832	52.9%	4 593	55.4%	14.6%
Property rates - penalties and collection charges	1 330	313	23.5%	342	25.7%	656	49.3%	328	48.1%	4.4%
Service charges - electricity revenue	52 291	14 152	27.1%	13 101	25.1%	27 253	52.1%	12 122	51.4%	8.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	486	-	486	-	-	-	(100.0%)
Service charges - refuse revenue	5 790	1 492	25.8%	1 001	17.3%	2 492	43.0%	1 353	49.6%	(26.0%)
Service charges - other	872	163	18.7%	203	23.3%	366	42.0%	233	133.1%	(13.1%)
Rental of facilities and equipment	3 032	221	7.3%	1 334	44.0%	1 555	51.3%	1 271	96.7%	5.0%
Interest earned - external investments	2 700	715	26.5%	985	36.5%	1 700	63.0%	906	67.7%	8.7%
Interest earned - outstanding debtors	183	49	26.8%	31	17.0%	80	43.8%	47	34.5%	(33.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	804	191	23.7%	152	18.9%	343	42.7%	135	96.8%	12.7%
Licences and permits	2 045	482	23.6%	406	19.9%	888	43.4%	466	46.6%	(12.7%)
Agency services	1 110	266	24.0%	263	23.7%	529	47.7%	286	52.4%	(8.1%)
Transfers recognised - operational	67 053	27 034	40.3%	33 192	49.5%	60 226	89.8%	20 131	96.8%	64.9%
Other own revenue	171	19	11.3%	26	15.4%	46	26.7%	162	252.0%	(83.7%)
Gains on disposal of PPE	10	-	-	-	-	-	-	209	-	(100.0%)
Operating Expenditure	**175 909**	**29 862**	**17.0%**	**35 477**	**20.2%**	**65 339**	**37.1%**	**27 114**	**35.1%**	**30.8%**
Employee related costs	53 005	11 891	22.4%	15 709	29.6%	27 600	52.1%	10 301	40.5%	52.5%
Remuneration of councillors	6 729	1 556	23.1%	1 790	26.6%	3 346	49.7%	1 121	32.8%	59.7%
Debt impairment	3 180	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	1 334	22.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 000	8 584	23.2%	6 890	18.6%	15 474	41.8%	6 326	37.7%	8.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	28 913	1 172	4.1%	2 382	8.2%	3 554	12.3%	1 666	43.6%	42.9%
Transfers and grants	1 910	287	15.0%	328	17.2%	615	32.2%	358	28.1%	(8.2%)
Other expenditure	45 171	6 372	14.1%	8 378	18.5%	14 750	32.7%	6 008	34.4%	39.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 056)**	**20 805**		**21 310**		**42 115**		**15 127**		
Transfers recognised - capital	18 851	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**795**	**20 805**		**21 310**		**42 115**		**15 127**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**31 585**	**8 264**	**26.2%**	**7 395**	**23.4%**	**15 660**	**49.6%**	**3 160**	**7.1%**	**134.0%**
National Government	29 674	8 243	27.8%	7 370	24.8%	15 612	52.6%	2 056	4.3%	258.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 216	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 890**	**8 243**	**26.7%**	**7 370**	**23.9%**	**15 612**	**50.5%**	**2 056**	**4.3%**	**258.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22	-	25	-	47	-	-	-	(100.0%)
Public contributions and donations	695	-	-	-	-	-	-	1 104	-	(100.0%)
Capital Expenditure Standard Classification	**31 585**	**8 264**	**26.2%**	**7 395**	**23.4%**	**15 660**	**49.6%**	**3 160**	**7.1%**	**134.0%**
Governance and Administration	**1 993**	**22**	**1.1%**	**29**	**1.5%**	**51**	**2.6%**	**365**	**.8%**	**(91.9%)**
Executive & Council	695	22	3.1%	29	4.2%	51	7.4%	-	-	(100.0%)
Budget & Treasury Office	82	-	-	-	-	-	-	-	-	-
Corporate Services	1 216	-	-	-	-	-	-	365	-	(100.0%)
Community and Public Safety	**6 614**	**-**	**-**	**-**	**-**	**-**	**-**	**687**	**-**	**(100.0%)**
Community & Social Services	788	-	-	-	-	-	-	660	-	(100.0%)
Sport And Recreation	3 100	-	-	-	-	-	-	1	-	(100.0%)
Public Safety	2 726	-	-	-	-	-	-	25	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 028**	**8 237**	**45.7%**	**7 264**	**40.3%**	**15 501**	**86.0%**	**2 056**	**-**	**253.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 028	8 237	45.7%	7 264	40.3%	15 501	86.0%	2 056	-	253.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 950**	**6**	**.1%**	**101**	**2.0%**	**107**	**2.2%**	**52**	**-**	**93.1%**
Electricity	4 950	6	.1%	101	2.0%	107	2.2%	52	-	93.1%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**167 885**	**76 918**	**45.8%**	**47 465**	**28.3%**	**124 383**	**74.1%**	**92 081**	**103.7%**	**(48.5%)**
Ratepayers and other	**79 097**	**28 493**	**36.0%**	**18 166**	**23.0%**	**46 659**	**59.0%**	**57 087**	**130.4%**	**(68.2%)**
Government - operating	67 053	33 921	50.6%	28 300	42.2%	62 220	92.8%	27 266	133.9%	3.8%
Government - capital	18 851	13 740	72.9%	-	-	13 740	72.9%	6 766	34.9%	(100.0%)
Interest	2 883	765	26.5%	1 000	34.7%	1 764	61.2%	962	57.9%	3.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(149 820)**	**(25 015)**	**16.7%**	**(34 626)**	**23.1%**	**(59 640)**	**39.8%**	**(84 831)**	**121.9%**	**(59.2%)**
Suppliers and employees	(147 910)	(24 728)	16.7%	(34 298)	23.2%	(59 026)	39.9%	(84 473)	123.6%	(59.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 910)	(287)	15.0%	(328)	17.2%	(615)	32.2%	(358)	28.1%	(8.2%)
Net Cash from/(used) Operating Activities	**18 065**	**51 903**	**287.3%**	**12 840**	**71.1%**	**64 743**	**358.4%**	**7 250**	**49.7%**	**77.1%**
Cash Flow from Investing Activities										
Receipts	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	10	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(24 851)**	**(8 264)**	**33.3%**	**(12 324)**	**49.6%**	**(20 588)**	**82.8%**	**-**	**-**	**(100.0%)**
Capital assets	(24 851)	(8 264)	33.3%	(12 324)	49.6%	(20 588)	82.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(24 841)**	**(8 264)**	**33.3%**	**(12 324)**	**49.6%**	**(20 588)**	**82.9%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**300**	**45**	**14.8%**	**91**	**30.3%**	**135**	**45.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	45	14.8%	91	30.3%	135	45.1%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**300**	**45**	**14.8%**	**91**	**30.3%**	**135**	**45.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(6 476)**	**43 684**	**(674.5%)**	**607**	**(9.4%)**	**44 291**	**(683.9%)**	**7 250**	**(76.9%)**	**(91.6%)**
Cash/cash equivalents at the year begin:	46 597	48 518	104.1%	92 202	197.9%	48 518	104.1%	78 794	157.6%	17.0%
Cash/cash equivalents at the year end:	**40 121**	**92 202**	**229.8%**	**92 809**	**231.3%**	**92 809**	**231.3%**	**86 044**	**685.0%**	**7.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 192	30.7%	525	13.5%	132	3.4%	2 032	52.4%	3 881	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	762	9.5%	600	7.5%	475	5.9%	6 189	77.1%	8 025	42.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	145	7.4%	91	4.6%	74	3.8%	1 652	84.2%	1 963	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	194	100.0%	-	-	-	-	-	-	194	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	211	4.2%	169	3.4%	4 632	92.4%	5 012	26.3%	-	-	-	-
Total By Income Source	**2 294**	**12.0%**	**1 427**	**7.5%**	**849**	**4.5%**	**14 505**	**76.0%**	**19 074**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	321	19.0%	340	20.2%	109	6.4%	916	54.4%	1 686	8.8%	-	-	-	-
Commercial	408	16.5%	133	5.4%	80	3.2%	1 861	75.0%	2 483	13.0%	-	-	-	-
Households	880	8.7%	661	6.6%	449	4.5%	8 095	80.3%	10 085	52.9%	-	-	-	-
Other	684	14.2%	292	6.1%	212	4.4%	3 632	75.3%	4 821	25.3%	-	-	-	-
Total By Customer Group	**2 294**	**12.0%**	**1 427**	**7.5%**	**849**	**4.5%**	**14 505**	**76.0%**	**19 074**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**251 361**	**100 747**	**40.1%**	**85 942**	**34.2%**	**186 689**	**74.3%**	**58 741**	**74.4%**	**46.3%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 044	6 700	18.1%	9 033	24.4%	15 733	42.5%	6 147	27.8%	47.0%
Service charges - sanitation revenue	10 251	1 873	18.3%	2 392	23.3%	4 265	41.6%	2 052	-	16.6%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	454	51	11.2%	40	8.8%	91	20.0%	73	45.7%	(45.3%)
Interest earned - external investments	1 583	1 203	76.0%	1 951	123.2%	3 153	199.2%	375	18.9%	420.1%
Interest earned - outstanding debtors	5 500	3 358	61.1%	3 328	60.5%	6 686	121.6%	3 175	-	4.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	196 392	87 406	44.5%	69 090	35.2%	156 495	79.7%	46 870	80.5%	47.4%
Other own revenue	137	156	114.2%	109	79.4%	265	193.5%	50	87.0%	118.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 951**	**45 068**	**18.4%**	**70 976**	**29.0%**	**116 044**	**47.4%**	**66 015**	**49.8%**	**7.5%**
Employee related costs	103 612	18 523	17.9%	22 746	22.0%	41 268	39.8%	12 285	25.0%	85.2%
Remuneration of councillors	3 306	871	26.3%	875	26.5%	1 746	52.8%	761	47.9%	15.0%
Debt impairment	15 957	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 481	-	-	-	-	-	-	-	-	-
Finance charges	8 392	1	-	249	3.0%	250	3.0%	-	-	(100.0%)
Bulk purchases	14 148	-	-	4 720	33.4%	4 720	33.4%	29 603	116.9%	(84.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 470	7 504	60.2%	9 346	75.0%	16 851	135.1%	3 890	43.6%	140.3%
Transfers and grants	-	-	-	-	-	-	-	1 366	-	(100.0%)
Other expenditure	74 585	18 169	24.4%	33 040	44.3%	51 209	68.7%	18 111	64.1%	82.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 410**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Transfers recognised - capital	244 087	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**250 424**	**23 694**	**9.5%**	**72 607**	**29.0%**	**96 301**	**38.5%**	**85 557**	**69.8%**	**(15.1%)**
National Government	247 721	23 694	9.6%	72 607	29.3%	96 301	38.9%	85 557	74.1%	(15.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**247 721**	**23 694**	**9.6%**	**72 607**	**29.3%**	**96 301**	**38.9%**	**85 557**	**74.1%**	**(15.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	-	-	-	-	-	-	-	-	-
Public contributions and donations	603	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**250 424**	**23 694**	**9.5%**	**72 607**	**29.0%**	**96 301**	**38.5%**	**85 557**	**69.8%**	**(15.1%)**
Governance and Administration	**670**	**-**	**-**	**37**	**5.5%**	**37**	**5.5%**	**1 282**	**77.2%**	**(97.1%)**
Executive & Council	-	-	-	37	-	37	-	1 282	584.1%	(97.1%)
Budget & Treasury Office	603	-	-	-	-	-	-	-	-	-
Corporate Services	67	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**249 754**	**23 694**	**9.5%**	**72 570**	**29.1%**	**96 264**	**38.5%**	**84 275**	**69.6%**	**(13.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	249 754	23 694	9.5%	72 570	29.1%	96 264	38.5%	84 275	69.6%	(13.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**471 031**	**180 811**	**38.4%**	**179 450**	**38.1%**	**360 261**	**76.5%**	**42 882**	**49.3%**	**318.5%**
Ratepayers and other	**28 969**	**6 375**	**22.0%**	**11 332**	**39.1%**	**17 708**	**61.1%**	**1 890**	**24.4%**	**499.5%**
Government - operating	196 392	87 406	44.5%	69 614	35.4%	157 019	80.0%	1	52.4%	11 449 537.2%
Government - capital	244 087	82 469	33.8%	93 225	38.2%	175 694	72.0%	40 914	50.1%	127.9%
Interest	1 583	4 561	288.1%	5 279	333.5%	9 840	621.6%	77	12.1%	6 759.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(216 667)**	**(36 287)**	**16.7%**	**(83 209)**	**38.4%**	**(119 496)**	**55.2%**	**(42 780)**	**40.2%**	**94.5%**
Suppliers and employees	(208 279)	(36 286)	17.4%	(82 960)	39.8%	(119 246)	57.3%	(42 780)	42.6%	93.9%
Finance charges	(8 388)	(1)	-	(249)	3.0%	(250)	3.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**254 364**	**144 524**	**56.8%**	**96 241**	**37.8%**	**240 765**	**94.7%**	**102**	**56.7%**	**94 488.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**(76 712)**	**-**	**(183 191)**	**-**	**(259 903)**	**-**	**30 855**	**-**	**(693.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(76 712)	-	(183 191)	-	(259 903)	-	30 855	-	(693.7%)
Payments	**(250 357)**	**(23 693)**	**9.5%**	**(73 235)**	**29.3%**	**(96 928)**	**38.7%**	**(40 914)**	**52.4%**	**79.0%**
Capital assets	(250 357)	(23 693)	9.5%	(73 235)	29.3%	(96 928)	38.7%	(40 914)	52.4%	79.0%
Net Cash from/(used) Investing Activities	**(250 357)**	**(100 405)**	**40.1%**	**(256 426)**	**102.4%**	**(356 832)**	**142.5%**	**(10 059)**	**8.7%**	**2 449.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**101 167**	**-**	**-**	**-**	**101 167**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	101 167	-	-	-	101 167	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**101 167**	**-**	**-**	**-**	**101 167**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 007**	**145 286**	**3 625.8%**	**(160 186)**	**(3 997.6%)**	**(14 900)**	**(371.8%)**	**(9 957)**	**46.8%**	**1 508.7%**
Cash/cash equivalents at the year begin:	47 642	25 438	53.4%	170 724	358.3%	25 438	53.4%	137 621	135.5%	24.1%
Cash/cash equivalents at the year end:	**51 649**	**170 724**	**330.5%**	**10 538**	**20.4%**	**10 538**	**20.4%**	**127 664**	**49.7%**	**(91.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 033	2.5%	1 814	1.5%	2 369	2.0%	113 913	94.0%	121 129	65.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 230	3.3%	1 655	4.4%	784	2.1%	33 662	90.2%	37 331	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 223	4.4%	983	3.5%	1 155	4.2%	24 434	87.9%	27 796	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 486**	**2.9%**	**4 453**	**2.4%**	**4 308**	**2.3%**	**172 009**	**92.4%**	**186 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	356	9.1%	417	10.7%	230	5.9%	2 886	74.2%	3 889	2.1%	-	-	-	-
Commercial	1 101	5.1%	966	4.5%	761	3.5%	18 817	86.9%	21 645	11.6%	-	-	-	-
Households	4 030	2.5%	3 069	1.9%	3 316	2.1%	150 306	93.5%	160 721	86.3%	-	-	-	-
Other	0	(50.0%)	(0)	50.0%	(0)	50.0%	(0)	50.0%	(0)	-	-	-	-	-
Total By Customer Group	**5 486**	**2.9%**	**4 453**	**2.4%**	**4 308**	**2.3%**	**172 009**	**92.4%**	**186 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 611	2.1%	70	.1%	15	-	75 482	97.8%	77 178	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 611**	**2.1%**	**70**	**.1%**	**15**	**-**	**75 482**	**97.8%**	**77 178**	**100.0%**

Contact Details

Municipal Manager	WTM Mgomezulu	034 219 1512
Financial Manager	B B Mdletshe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 414 350**	**368 328**	**26.0%**	**361 883**	**25.6%**	**730 211**	**51.6%**	**360 461**	**55.9%**	**.4%**
Property rates	186 121	44 893	24.1%	46 854	25.2%	91 747	49.3%	38 752	49.6%	20.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	567 581	131 030	23.1%	124 897	22.0%	255 927	45.1%	114 574	47.9%	9.0%
Service charges - water revenue	153 604	34 914	22.7%	36 094	23.5%	71 008	46.2%	35 075	51.2%	2.9%
Service charges - sanitation revenue	84 382	20 898	24.8%	20 967	24.8%	41 866	49.6%	19 711	50.4%	6.4%
Service charges - refuse revenue	68 645	17 205	25.1%	17 297	25.2%	34 502	50.3%	16 153	-	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 890	883	15.0%	1 360	23.1%	2 243	38.1%	1 809	-	(24.8%)
Interest earned - external investments	17 436	2 139	12.3%	2 588	14.8%	4 727	27.1%	3 667	22.7%	(29.4%)
Interest earned - outstanding debtors	30 000	1 863	6.2%	1 940	6.5%	3 803	12.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 570	415	16.1%	794	30.9%	1 208	47.0%	768	-	3.4%
Licences and permits	3	2	64.2%	1	46.7%	3	111.0%	3	-	(45.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	290 201	110 262	38.0%	105 111	36.2%	215 373	74.2%	110 898	65.6%	(5.2%)
Other own revenue	7 918	3 824	48.3%	3 980	50.3%	7 804	98.6%	19 052	269.2%	(79.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 503 460**	**329 408**	**21.9%**	**410 069**	**27.3%**	**739 477**	**49.2%**	**326 893**	**46.5%**	**25.4%**
Employee related costs	294 261	80 688	27.4%	80 886	27.5%	161 574	54.9%	59 067	45.1%	36.9%
Remuneration of councillors	19 030	6 758	35.5%	4 000	21.0%	10 758	56.5%	3 504	39.1%	14.1%
Debt impairment	90 149	22 590	25.1%	22 484	24.9%	45 074	50.0%	20 958	50.0%	7.3%
Depreciation and asset impairment	229 489	57 529	25.1%	71 519	31.2%	129 048	56.2%	57 382	50.0%	24.6%
Finance charges	16 366	1 623	9.9%	2 059	12.6%	3 683	22.5%	1 822	25.0%	13.0%
Bulk purchases	400 000	88 733	22.2%	116 177	29.0%	204 910	51.2%	82 247	44.3%	41.3%
Other Materials	2 411	696	28.9%	741	30.7%	1 437	59.6%	544	-	36.1%
Contracted services	129 328	32 275	25.0%	63 029	48.7%	95 304	73.7%	55 518	62.8%	13.5%
Transfers and grants	-	-	-	-	-	-	-	2	-	(100.0%)
Other expenditure	322 427	38 515	11.9%	49 173	15.3%	87 688	27.2%	45 849	38.5%	7.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**409 229**	**50 222**	**12.3%**	**95 835**	**23.4%**	**146 057**	**35.7%**	**49 626**	**24.0%**	**93.1%**
National Government	4 000	19 992	499.8%	28 477	711.9%	48 469	1 211.7%	23 204	42.8%	22.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 000**	**19 992**	**499.8%**	**28 477**	**711.9%**	**48 469**	**1 211.7%**	**23 204**	**42.8%**	**22.7%**
Borrowing	294 429	12 320	4.2%	30 447	10.3%	42 767	14.5%	6 422	13.3%	374.1%
Internally generated funds	110 800	17 910	16.2%	36 911	33.3%	54 821	49.5%	20 000	21.0%	84.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**409 229**	**50 222**	**12.3%**	**95 835**	**23.4%**	**146 057**	**35.7%**	**49 626**	**24.0%**	**93.1%**
Governance and Administration	**117 780**	**10 221**	**8.7%**	**28 112**	**23.9%**	**38 333**	**32.5%**	**3 509**	**12.6%**	**701.2%**
Executive & Council	112 100	9 944	8.9%	26 342	23.5%	36 285	32.4%	1 812	10.1%	1 353.5%
Budget & Treasury Office	3 730	274	7.3%	622	16.7%	896	24.0%	624	19.8%	(.2%)
Corporate Services	1 950	3	2%	1 148	58.9%	1 151	59.0%	1 073	66.4%	7.0%
Community and Public Safety	**48 530**	**8 027**	**16.5%**	**9 883**	**20.4%**	**17 909**	**36.9%**	**2 841**	**11.1%**	**247.8%**
Community & Social Services	10 030	233	2.3%	2 211	22.0%	2 444	24.4%	548	15.3%	303.8%
Sport And Recreation	25 500	4 435	17.4%	5 881	23.1%	10 316	40.5%	522	4.0%	1 026.8%
Public Safety	1 200	-	-	-	-	-	-	301	11.0%	(100.0%)
Housing	11 450	2 587	22.6%	1 302	11.4%	3 889	34.0%	1 471	22.9%	(11.5%)
Health	350	772	220.7%	488	139.4%	1 260	360.1%	-	-	(100.0%)
Economic and Environmental Services	**100 952**	**19 614**	**19.4%**	**43 133**	**42.7%**	**62 747**	**62.2%**	**27 303**	**47.1%**	**58.0%**
Planning and Development	9 237	1 811	19.6%	4 702	50.9%	6 514	70.5%	2 049	48.6%	129.5%
Road Transport	91 265	17 803	19.5%	38 431	42.1%	56 234	61.6%	25 254	46.9%	52.2%
Environmental Protection	450	-	-	-	-	-	-	-	-	-
Trading Services	**141 967**	**12 360**	**8.7%**	**14 708**	**10.4%**	**27 068**	**19.1%**	**15 973**	**19.1%**	**(7.9%)**
Electricity	41 820	4 531	10.8%	3 291	7.9%	7 822	18.7%	6 938	21.5%	(52.6%)
Water	36 400	7 085	19.5%	9 237	25.4%	16 322	44.8%	8 668	18.2%	6.6%
Waste Water Management	44 882	-	-	226	.5%	226	.5%	-	-	(100.0%)
Waste Management	18 865	744	3.9%	1 954	10.4%	2 697	14.3%	368	10.0%	431.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 328 424**	**330 859**	**24.9%**	**347 287**	**26.1%**	**678 146**	**51.0%**	**310 042**	**75.0%**	**12.0%**
Ratepayers and other	**874 072**	**202 234**	**23.1%**	**237 295**	**27.1%**	**439 529**	**50.3%**	**220 123**	**80.7%**	**7.8%**
Government - operating	288 432	100 864	35.0%	70 099	24.3%	170 963	59.3%	82 858	71.2%	(15.4%)
Government - capital	118 484	25 050	21.1%	36 724	31.0%	61 774	52.1%	5 000	52.6%	634.5%
Interest	47 436	2 712	5.7%	3 169	6.7%	5 880	12.4%	2 061	23.6%	53.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 115 321)**	**(330 186)**	**29.6%**	**(260 889)**	**23.4%**	**(591 075)**	**53.0%**	**(309 535)**	**37.1%**	**(15.7%)**
Suppliers and employees	(1 098 955)	(328 444)	29.9%	(258 914)	23.6%	(587 358)	53.4%	(307 712)	36.9%	(15.9%)
Finance charges	(16 366)	(1 742)	10.6%	(1 974)	12.1%	(3 716)	22.7%	(1 822)	25.0%	8.4%
Transfers and grants	-	-	-	-	-	-	-	(2)	-	(100.0%)
Net Cash from/(used) Operating Activities	**213 103**	**673**	**.3%**	**86 398**	**40.5%**	**87 072**	**40.9%**	**507**	**(95.8%)**	**16 946.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(409 699)**	**(49 645)**	**12.1%**	**(95 835)**	**23.4%**	**(145 479)**	**35.5%**	**(49 626)**	**24.0%**	**93.1%**
Capital assets	(409 699)	(49 645)	12.1%	(95 835)	23.4%	(145 479)	35.5%	(49 626)	24.0%	93.1%
Net Cash from/(used) Investing Activities	**(409 699)**	**(49 645)**	**12.1%**	**(95 835)**	**23.4%**	**(145 479)**	**35.5%**	**(49 626)**	**24.0%**	**93.1%**
Cash Flow from Financing Activities										
Receipts	**165 417**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	165 417	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(27 219)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 219)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**138 198**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(58 398)**	**(48 971)**	**83.9%**	**(9 436)**	**16.2%**	**(58 408)**	**100.0%**	**(49 120)**	**(44.8%)**	**(80.8%)**
Cash/cash equivalents at the year begin:	347 515	351 864	101.3%	302 892	87.2%	351 864	101.3%	730 749	81.0%	(58.6%)
Cash/cash equivalents at the year end:	**289 117**	**302 892**	**104.8%**	**293 456**	**101.5%**	**293 456**	**101.5%**	**681 629**	**(3 057.6%)**	**(56.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 093	7.5%	6 083	4.1%	6 950	4.7%	123 829	83.7%	147 955	17.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25 467	57.3%	4 171	9.4%	1 878	4.2%	12 953	29.1%	44 468	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 364	14.4%	5 367	5.4%	4 229	4.2%	75 967	76.0%	99 927	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 581	4.5%	3 954	3.2%	3 812	3.1%	111 341	89.3%	124 688	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 017	7.0%	2 101	3.7%	1 913	3.3%	49 231	86.0%	57 262	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	1.6%	47	1.4%	43	1.3%	3 300	95.8%	3 444	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	570	1.0%	602	1.1%	606	1.1%	53 702	96.8%	55 481	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 889)	(5.5%)	2 861	.9%	2 361	.8%	316 893	103.8%	305 227	36.4%	-	-	-	-
Total By Income Source	**44 257**	**5.3%**	**25 187**	**3.0%**	**21 792**	**2.6%**	**747 216**	**89.1%**	**838 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 257	5.3%	25 187	3.0%	21 792	2.6%	747 216	89.1%	838 452	100.0%	-	-	-	-
Total By Customer Group	**44 257**	**5.3%**	**25 187**	**3.0%**	**21 792**	**2.6%**	**747 216**	**89.1%**	**838 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	31 553	100.0%	-	-	-	-	-	-	31 553	22.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 698	100.0%	-	-	-	-	-	-	107 698	76.9%
Auditor-General	827	100.0%	-	-	-	-	-	-	827	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**140 079**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**140 079**	**100.0%**

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	MJ Mayisela	034 328 7600

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**50 017**	**18 503**	**37.0%**	**19 615**	**39.2%**	**38 119**	**76.2%**	**10 749**	**54.6%**	**82.5%**
Property rates	10 854	8 996	82.9%	1 192	11.0%	10 188	93.9%	2 575	58.0%	(53.7%)
Property rates - penalties and collection charges	1 953	505	25.9%	335	17.2%	840	43.0%	541	94.5%	(38.1%)
Service charges - electricity revenue	11 722	2 962	25.3%	2 945	25.1%	5 906	50.4%	2 670	-	10.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 327	322	24.3%	321	24.2%	643	48.5%	316	-	1.6%
Service charges - other	-	-	-	-	-	-	-	-	1.0%	-
Rental of facilities and equipment	1 017	156	15.3%	199	19.5%	354	34.8%	258	34.7%	(22.9%)
Interest earned - external investments	917	266	29.0%	317	34.6%	583	63.6%	222	43.7%	42.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	66	20	30.2%	21	31.3%	40	61.5%	19	22.5%	10.4%
Licences and permits	1 020	284	27.8%	260	25.5%	544	53.3%	230	57.6%	12.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 881	4 710	23.7%	13 893	69.9%	18 603	93.6%	3 425	49.2%	305.6%
Other own revenue	1 260	283	22.4%	135	10.7%	417	33.1%	494	72.7%	(72.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**56 609**	**9 665**	**17.1%**	**9 893**	**17.5%**	**19 558**	**34.5%**	**8 656**	**42.2%**	**14.3%**
Employee related costs	19 709	3 843	19.5%	3 881	19.7%	7 724	39.2%	4 624	49.2%	(16.1%)
Remuneration of councillors	1 794	416	23.2%	416	23.2%	832	46.4%	347	42.0%	19.9%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 578	-	-	-	-	-	-	-	-	-
Finance charges	150	12	8.1%	-	-	12	8.1%	-	-	-
Bulk purchases	10 211	2 970	29.1%	1 297	12.7%	4 267	41.8%	1 623	48.6%	(20.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	100	61	60.6%	38	38.0%	99	98.6%	-	-	(100.0%)
Transfers and grants	-	763	-	888	-	1 651	-	7	-	12 072.1%
Other expenditure	17 067	1 600	9.4%	3 372	19.8%	4 972	29.1%	2 054	36.2%	64.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 592)**	**8 839**		**9 722**		**18 561**		**2 094**		
Transfers recognised - capital	9 932	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**10 332**	**2 487**	**24.1%**	**2 566**	**24.8%**	**5 053**	**48.9%**	**28**	**.7%**	**9 019.6%**
National Government	9 582	2 487	26.0%	2 566	26.8%	5 053	52.7%	-	.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 582**	**2 487**	**26.0%**	**2 566**	**26.8%**	**5 053**	**52.7%**	**-**	**.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	750	-	-	-	-	-	-	28	1.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 332**	**2 487**	**24.1%**	**2 566**	**24.8%**	**5 053**	**48.9%**	**28**	**.7%**	**9 019.6%**
Governance and Administration	**9 982**	**2 487**	**24.9%**	**2 566**	**25.7%**	**5 053**	**50.6%**	**28**	**.7%**	**9 019.6%**
Executive & Council	9 732	2 487	25.6%	2 566	26.4%	5 053	51.9%	11	.5%	23 249.1%
Budget & Treasury Office	-	-	-	-	-	-	-	17	-	(100.0%)
Corporate Services	250	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**53 512**	**22 679**	**42.4%**	**17 553**	**32.8%**	**40 232**	**75.2%**	**11 686**	**65.4%**	**50.2%**
Ratepayers and other	**22 782**	**6 880**	**30.2%**	**10 461**	**45.9%**	**17 342**	**76.1%**	**5 831**	**64.4%**	**79.4%**
Government - operating	19 881	14 443	72.6%	6 775	34.1%	21 217	106.7%	3 425	62.2%	97.8%
Government - capital	9 932	1 090	11.0%	-	-	1 090	11.0%	2 180	74.3%	(100.0%)
Interest	917	266	29.0%	317	34.6%	583	63.6%	250	46.9%	26.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 759)**	**(25 635)**	**61.4%**	**(13 788)**	**33.0%**	**(39 423)**	**94.4%**	**(18 350)**	**104.8%**	**(24.9%)**
Suppliers and employees	(36 886)	(14 284)	38.7%	(13 788)	37.4%	(28 072)	76.1%	(18 343)	123.1%	(24.8%)
Finance charges	(150)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 723)	(11 351)	240.3%	-	-	(11 351)	240.3%	(7)	1.4%	(100.0%)
Net Cash from/(used) Operating Activities	**11 753**	**(2 955)**	**(25.1%)**	**3 765**	**32.0%**	**809**	**6.9%**	**(6 665)**	**2.4%**	**(156.5%)**
Cash Flow from Investing Activities										
Receipts	**140**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	140	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(9 815)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(9 815)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	-	-	-
Payments	**(40)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(40)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(33)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 045**	**(2 955)**	**(144.5%)**	**3 765**	**184.1%**	**809**	**39.6%**	**(6 665)**	**4.9%**	**(156.5%)**
Cash/cash equivalents at the year begin:	18 770	4 505	24.0%	1 550	8.3%	4 505	24.0%	15 466	77.4%	(90.0%)
Cash/cash equivalents at the year end:	**20 815**	**1 550**	**7.4%**	**5 315**	**25.5%**	**5 315**	**25.5%**	**8 802**	**44.5%**	**(39.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	843	16.0%	508	9.6%	369	7.0%	3 548	67.3%	5 268	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	363	3.9%	221	2.4%	158	1.7%	8 653	92.1%	9 395	46.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	114	5.6%	71	3.5%	56	2.7%	1 816	88.3%	2 057	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	15.6%	14	5.2%	11	4.3%	198	74.8%	264	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	118	16.5%	113	15.9%	110	15.4%	372	52.2%	713	3.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	3	.1%	2 338	99.8%	2 343	11.7%	-	-	-	-
Total By Income Source	**1 480**	**7.4%**	**929**	**4.6%**	**707**	**3.5%**	**16 925**	**84.5%**	**20 041**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	405	6.0%	211	3.1%	187	2.8%	5 969	88.1%	6 772	33.8%	-	-	-	-
Commercial	378	15.5%	215	8.9%	117	4.8%	1 723	70.8%	2 433	12.1%	-	-	-	-
Households	463	6.5%	288	4.0%	207	2.9%	6 200	86.6%	7 158	35.7%	-	-	-	-
Other	234	6.4%	215	5.8%	196	5.3%	3 033	82.5%	3 678	18.4%	-	-	-	-
Total By Customer Group	**1 480**	**7.4%**	**929**	**4.6%**	**707**	**3.5%**	**16 925**	**84.5%**	**20 041**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33	100.0%	-	-	-	-	-	-	33	2.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	27	100.0%	27	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	885	85.8%	46	4.5%	(16)	(1.5%)	117	11.3%	1 032	62.2%
Auditor-General	434	77.5%	-	-	126	22.5%	-	-	560	33.8%
Other	3	47.7%	-	-	1	17.4%	2	34.9%	7	.4%
Total	**1 355**	**81.7%**	**46**	**2.8%**	**112**	**6.7%**	**146**	**8.8%**	**1 659**	**100.0%**

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mthlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**73 731**	**32 270**	**43.8%**	**11 791**	**16.0%**	**44 060**	**59.8%**	**15 958**	**68.9%**	**(26.1%)**
Property rates	9 363	1 611	17.2%	3 042	32.5%	4 653	49.7%	1 027	54.7%	196.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	188.1%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	217	-	210	-	427	-	-	-	(100.0%)
Service charges - other	906	6	.7%	3	.3%	9	1.0%	21	-	(85.3%)
Rental of facilities and equipment	-	31	-	33	-	64	-	9	49.1%	265.7%
Interest earned - external investments	1 316	405	30.8%	361	27.5%	767	58.3%	159	30.9%	127.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	23	-	18	-	41	-	33	45.4%	(45.3%)
Licences and permits	-	355	-	274	-	630	-	184	41.3%	49.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 046	25 124	44.0%	-	-	25 124	44.0%	13 252	68.0%	(100.0%)
Other own revenue	5 100	4 497	88.2%	7 849	153.9%	12 346	242.1%	1 274	187.4%	516.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**51 641**	**14 634**	**28.3%**	**14 014**	**27.1%**	**28 648**	**55.5%**	**18 230**	**52.3%**	**(23.1%)**
Employee related costs	21 584	5 182	24.0%	3 932	18.2%	9 114	42.2%	4 504	37.4%	(12.7%)
Remuneration of councillors	5 412	1 362	25.2%	1 365	25.2%	2 727	50.4%	1 751	61.3%	(22.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 874	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	623	-	133	-	756	-	2 443	3 234.0%	(94.6%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	3 775	-	(100.0%)
Other expenditure	22 771	7 467	32.8%	8 584	37.7%	16 051	70.5%	5 758	48.2%	49.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 090**	**17 636**		**(2 223)**		**15 413**		**(2 273)**		
Transfers recognised - capital	54 528	29 458	54.0%	-	-	29 458	54.0%	18 227	126.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**70 390**	**4 611**	**6.6%**	**6 356**	**9.0%**	**10 967**	**15.6%**	**3 259**	**8.8%**	**95.0%**
National Government	63 728	4 361	6.8%	1 081	1.7%	5 441	8.5%	2 985	10.1%	(63.8%)
Provincial Government	-	-	-	4 393	-	4 393	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 728**	**4 361**	**6.8%**	**5 474**	**8.6%**	**9 834**	**15.4%**	**2 985**	**9.9%**	**83.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 662	250	3.8%	882	13.2%	1 133	17.0%	274	14.4%	221.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 390**	**4 611**	**6.6%**	**6 356**	**9.0%**	**10 967**	**15.6%**	**3 259**	**10.4%**	**95.0%**
Governance and Administration	**66 331**	**4 441**	**6.7%**	**6 163**	**9.3%**	**10 604**	**16.0%**	**3 259**	**161.8%**	**89.1%**
Executive & Council	-	-	-	-	-	-	-	1	2.6%	(100.0%)
Budget & Treasury Office	48	-	-	8	16.8%	8	16.8%	-	-	(100.0%)
Corporate Services	66 283	4 441	6.7%	6 155	9.3%	10 596	16.0%	3 258	437.1%	88.9%
Community and Public Safety	**3 207**	**170**	**5.3%**	**180**	**5.6%**	**350**	**10.9%**	**-**	**17.3%**	**(100.0%)**
Community & Social Services	3 207	170	5.3%	180	5.6%	350	10.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	39.8%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**853**	**-**	**-**	**13**	**1.5%**	**13**	**1.5%**	**-**	**-**	**(100.0%)**
Planning and Development	853	-	-	13	1.5%	13	1.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**128 259**	**44 576**	**34.8%**	**28 277**	**22.0%**	**72 853**	**56.8%**	**34 008**	**87.0%**	**(16.9%)**
Ratepayers and other	**15 369**	**9 260**	**60.3%**	**27 915**	**181.6%**	**37 176**	**241.9%**	**2 370**	**99.8%**	**1 077.7%**
Government - operating	57 046	25 084	44.0%	-	-	25 084	44.0%	13 252	70.5%	(100.0%)
Government - capital	54 528	9 814	18.0%	-	-	9 814	18.0%	18 227	130.4%	(100.0%)
Interest	1 316	418	31.8%	361	27.5%	779	59.2%	159	23.0%	127.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(55 916)**	**(14 487)**	**25.9%**	**(13 248)**	**23.7%**	**(27 735)**	**49.6%**	**(14 833)**	**59.4%**	**(10.7%)**
Suppliers and employees	(55 916)	(14 487)	25.9%	(13 248)	23.7%	(27 735)	49.6%	(14 043)	58.0%	(5.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(790)	-	(100.0%)
Net Cash from/(used) Operating Activities	**72 343**	**30 089**	**41.6%**	**15 029**	**20.8%**	**45 118**	**62.4%**	**19 175**	**213.7%**	**(21.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(70 465)**	**(14 376)**	**20.4%**	**(19 670)**	**27.9%**	**(34 046)**	**48.3%**	**(3 259)**	**9.5%**	**503.5%**
Capital assets	(70 465)	(14 376)	20.4%	(19 670)	27.9%	(34 046)	48.3%	(3 259)	9.5%	503.5%
Net Cash from/(used) Investing Activities	**(70 465)**	**(14 376)**	**20.4%**	**(19 670)**	**27.9%**	**(34 046)**	**48.3%**	**(3 259)**	**9.5%**	**503.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 878**	**15 714**	**836.7%**	**(4 642)**	**(247.2%)**	**11 072**	**589.6%**	**15 916**	**(109.6%)**	**(129.2%)**
Cash/cash equivalents at the year begin:	2 880	-	-	15 714	545.6%	-	-	10 531	-	49.2%
Cash/cash equivalents at the year end:	**4 758**	**15 714**	**330.3%**	**11 072**	**232.7%**	**11 072**	**232.7%**	**26 447**	**(61.4%)**	**(58.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 409	13.2%	447	4.2%	429	4.0%	8 364	78.5%	10 650	94.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	136	5.5%	62	2.5%	61	2.5%	2 228	89.6%	2 488	22.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	6.2%	6	2.5%	5	2.1%	196	89.2%	219	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(98)	4.8%	(108)	5.2%	(2 083)	100.8%	223	(10.8%)	(2 066)	(18.3%)	-	-	-	-
Total By Income Source	**1 460**	**12.9%**	**407**	**3.6%**	**(1 588)**	**(14.1%)**	**11 011**	**97.5%**	**11 291**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	489	25.2%	94	4.8%	88	4.5%	1 268	65.4%	1 939	17.2%	-	-	-	-
Commercial	378	16.7%	128	5.7%	122	5.4%	1 631	72.2%	2 259	20.0%	-	-	-	-
Households	460	6.2%	203	2.7%	198	2.7%	6 588	88.4%	7 449	66.0%	-	-	-	-
Other	133	(37.4%)	(17)	4.7%	(1 995)	562.1%	1 524	(429.4%)	(355)	(3.1%)	-	-	-	-
Total By Customer Group	**1 460**	**12.9%**	**407**	**3.6%**	**(1 588)**	**(14.1%)**	**11 011**	**97.5%**	**11 291**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	244	100.0%	-	-	-	-	-	-	244	26.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	277	100.0%	-	-	-	-	-	-	277	29.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	10.3%	68	16.4%	150	36.5%	151	36.7%	412	44.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**564**	**60.4%**	**68**	**7.3%**	**150**	**16.1%**	**151**	**16.2%**	**933**	**100.0%**

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**126 526**	**47 948**	**37.9%**	**42 771**	**33.8%**	**90 719**	**71.7%**	**33 031**	**65.6%**	**29.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 892	1 143	7.7%	5 360	36.0%	6 503	43.7%	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	88	-	66	-	153	-	-	-	(100.0%)
Interest earned - external investments	750	167	22.3%	46	6.2%	214	28.5%	45	-	3.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 684	46 500	42.0%	37 242	33.6%	83 742	75.7%	31 633	38.3%	17.7%
Other own revenue	200	50	24.8%	53	26.4%	102	51.2%	1 353	109 924.1%	(96.1%)
Gains on disposal of PPE	-	-	-	4	-	4	-	-	-	(100.0%)
Operating Expenditure	**125 182**	**37 858**	**30.2%**	**76 333**	**61.0%**	**114 191**	**91.2%**	**27 201**	**36.4%**	**180.6%**
Employee related costs	64 222	14 618	22.8%	19 988	31.1%	34 607	53.9%	10 703	39.4%	86.8%
Remuneration of councillors	6 362	1 053	16.6%	1 039	16.3%	2 092	32.9%	1 030	33.6%	.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 727	-	-	-	-	-	-	-	-	-
Finance charges	1 400	-	-	-	-	-	-	-	-	-
Bulk purchases	2 493	1 167	46.8%	583	23.4%	1 750	70.2%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	395	-	(100.0%)
Contracted services	11 215	1 272	11.3%	2 738	24.4%	4 010	35.8%	-	-	(100.0%)
Transfers and grants	-	10 698	-	38 151	-	48 849	-	-	-	(100.0%)
Other expenditure	37 764	8 683	23.0%	13 833	36.6%	22 516	59.6%	15 073	45.0%	(8.2%)
Loss on disposal of PPE	-	367	-	-	-	367	-	-	-	-
Surplus/(Deficit)	**1 344**	**10 090**		**(33 562)**		**(23 472)**		**5 830**		
Transfers recognised - capital	-	18 261	-	16 920	-	35 181	-	18 063	(28.9%)	(6.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**60 499**	**8 998**	**14.9%**	**29 019**	**48.0%**	**38 017**	**62.8%**	**16 097**	**26.1%**	**80.3%**
National Government	58 946	9 200	15.6%	27 152	46.1%	36 351	61.7%	-	-	(100.0%)
Provincial Government	253	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 199**	**9 200**	**15.5%**	**27 152**	**45.9%**	**36 351**	**61.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	(201)	(15.5%)	1 867	143.6%	1 666	128.1%	16 097	553.3%	(88.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 499**	**8 998**	**14.9%**	**29 019**	**48.0%**	**38 017**	**62.8%**	**16 097**	**26.1%**	**80.3%**
Governance and Administration	**500**	**93**	**18.6%**	**86**	**17.2%**	**179**	**35.8%**	**3 331**	**166.7%**	**(97.4%)**
Executive & Council	-	50	-	21	-	71	-	213	-	(90.1%)
Budget & Treasury Office	-	16	-	-	-	16	-	-	-	-
Corporate Services	500	27	5.4%	65	13.0%	92	18.4%	3 118	155.9%	(97.9%)
Community and Public Safety	**-**	**22**	**-**	**394**	**-**	**416**	**-**	**1 294**	**83.5%**	**(69.5%)**
Community & Social Services	-	22	-	385	-	407	-	1 294	258.9%	(70.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	9	-	9	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**800**	**1 083**	**135.4%**	**22 327**	**2 790.9%**	**23 410**	**2 926.3%**	**-**	**14.0%**	**(100.0%)**
Planning and Development	800	14	1.8%	7	.9%	21	2.7%	-	-	(100.0%)
Road Transport	-	1 069	-	22 320	-	23 389	-	-	21.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**59 199**	**7 801**	**13.2%**	**6 211**	**10.5%**	**14 012**	**23.7%**	**11 472**	**21.1%**	**(45.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	59 199	7 801	13.2%	6 211	10.5%	14 012	23.7%	11 472	21.1%	(45.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**187 025**	**66 780**	**35.7%**	**56 488**	**30.2%**	**123 268**	**65.9%**	**62 693**	**71.2%**	**(9.9%)**
Ratepayers and other	**15 092**	**1 578**	**10.5%**	**2 871**	**19.0%**	**4 449**	**29.5%**	**16 729**	**123.8%**	**(82.8%)**
Government - operating	110 684	46 823	42.3%	34 851	31.5%	81 674	73.8%	27 238	69.3%	28.0%
Government - capital	60 499	18 211	30.1%	18 720	30.9%	36 931	61.0%	18 682	60.3%	.2%
Interest	750	167	22.3%	46	6.2%	214	28.5%	45	-	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(125 182)**	**(39 945)**	**31.9%**	**(36 736)**	**29.3%**	**(76 680)**	**61.3%**	**(44 137)**	**58.7%**	**(16.8%)**
Suppliers and employees	(123 782)	(39 945)	32.3%	(36 736)	29.7%	(76 680)	61.9%	(44 137)	58.7%	(16.8%)
Finance charges	(1 400)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 843**	**26 835**	**43.4%**	**19 753**	**31.9%**	**46 588**	**75.3%**	**18 557**	**93.2%**	**6.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(60 499)**	**(10 007)**	**16.5%**	**(38 212)**	**63.2%**	**(48 219)**	**79.7%**	**(16 096)**	**33.7%**	**137.4%**
Capital assets	(60 499)	(10 007)	16.5%	(38 212)	63.2%	(48 219)	79.7%	(16 096)	33.7%	137.4%
Net Cash from/(used) Investing Activities	**(60 499)**	**(10 007)**	**16.5%**	**(38 212)**	**63.2%**	**(48 219)**	**79.7%**	**(16 096)**	**33.7%**	**137.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 344**	**16 828**	**1 252.2%**	**(18 459)**	**(1 373.6%)**	**(1 631)**	**(121.3%)**	**2 460**	**364.7%**	**(850.3%)**
Cash/cash equivalents at the year begin:	-	2 294	-	19 123	-	2 294	-	51 795	20.4%	(63.1%)
Cash/cash equivalents at the year end:	**1 344**	**19 123**	**1 423.0%**	**664**	**49.4%**	**664**	**49.4%**	**54 255**	**108.5%**	**(98.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 701	4.7%	1 777	4.9%	1 273	3.5%	31 165	86.8%	35 916	100.0%	-	-	-	-
Total By Income Source	**1 701**	**4.7%**	**1 777**	**4.9%**	**1 273**	**3.5%**	**31 165**	**86.8%**	**35 916**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 701	4.7%	1 777	4.9%	1 273	3.5%	31 165	86.8%	35 916	100.0%	-	-	-	-
Total By Customer Group	**1 701**	**4.7%**	**1 777**	**4.9%**	**1 273**	**3.5%**	**31 165**	**86.8%**	**35 916**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68	6.0%	935	82.4%	130	11.5%	1	.1%	1 134	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**68**	**6.0%**	**935**	**82.4%**	**130**	**11.5%**	**1**	**.1%**	**1 134**	**100.0%**

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**79 728**	**23 899**	**30.0%**	**42 899**	**53.8%**	**66 798**	**83.8%**	**16 019**	**64.0%**	**167.8%**
Property rates	7 344	494	6.7%	832	11.3%	1 327	18.1%	1 313	24.6%	(36.6%)
Property rates - penalties and collection charges	63	(3)	(4.0%)	275	438.6%	273	434.6%	111	27.2%	148.4%
Service charges - electricity revenue	-	10 761	-	28 802	-	39 564	-	5 635	81.7%	411.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	804	-	847	-	1 651	-	1 186	41.2%	(28.6%)
Service charges - other	21 517	1	-	3	-	4	-	6	-	(51.9%)
Rental of facilities and equipment	1 294	(8)	(.7%)	8	.6%	(1)	(.1%)	13	6.2%	(42.6%)
Interest earned - external investments	35	21	59.5%	(15)	(42.1%)	6	17.5%	7	16.1%	(303.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	479	18	3.8%	(27)	(5.7%)	(9)	(1.9%)	130	40.2%	(121.0%)
Licences and permits	1 054	36	3.5%	87	8.3%	124	11.8%	257	52.0%	(66.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 512	11 126	25.0%	12 260	27.5%	23 386	52.5%	5 539	70.8%	121.4%
Other own revenue	3 430	647	18.9%	(174)	(5.1%)	473	13.8%	1 823	56.9%	(109.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**79 028**	**16 175**	**20.5%**	**25 897**	**32.8%**	**42 072**	**53.2%**	**17 960**	**50.0%**	**44.2%**
Employee related costs	29 555	6 519	22.1%	7 656	25.9%	14 175	48.0%	6 976	49.0%	9.8%
Remuneration of councillors	3 833	967	25.2%	692	18.1%	1 659	43.3%	415	35.5%	66.7%
Debt impairment	1 265	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	13 510	3 328	24.6%	2 897	21.4%	6 224	46.1%	4 239	86.7%	(31.7%)
Other Materials	150	-	-	467	311.3%	467	311.3%	700	-	(33.3%)
Contracted services	2 502	574	23.0%	393	15.7%	967	38.7%	430	31.7%	(8.7%)
Transfers and grants	-	-	-	3 994	-	3 994	-	(607)	-	(757.9%)
Other expenditure	28 214	4 786	17.0%	9 799	34.7%	14 585	51.7%	5 807	44.0%	68.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**700**	**7 725**		**17 001**		**24 726**		**(1 940)**		
Transfers recognised - capital	20 351	1 150	5.6%	4 349	21.4%	5 498	27.0%	5 099	33.0%	(14.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**2.9%**	**906.8%**
National Government	21 051	1 045	5.0%	1 922	9.1%	2 967	14.1%	449	2.9%	327.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	2 600	-	2 600	-	-	-	(100.0%)
Transfers recognised - capital	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**2.9%**	**906.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**20.3%**	**906.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 000**	**764**	**9.5%**	**334**	**4.2%**	**1 098**	**13.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	8 000	764	9.5%	334	4.2%	1 098	13.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 951**	**281**	**3.1%**	**1 588**	**17.7%**	**1 869**	**20.9%**	**449**	**43.0%**	**253.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 951	281	3.1%	1 588	17.7%	1 869	20.9%	449	59.2%	253.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 100**	**-**	**-**	**2 600**	**63.4%**	**2 600**	**63.4%**	**-**	**-**	**(100.0%)**
Electricity	2 400	-	-	2 600	108.3%	2 600	108.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**97 098**	**40 356**	**41.6%**	**21 960**	**22.6%**	**62 316**	**64.2%**	**20 519**	**57.7%**	**7.0%**
Ratepayers and other	**32 200**	**4 494**	**14.0%**	**7 487**	**23.3%**	**11 982**	**37.2%**	**8 995**	**47.3%**	**(16.8%)**
Government - operating	44 512	29 492	66.3%	13 451	30.2%	42 943	96.5%	346	47.1%	3 791.6%
Government - capital	20 351	6 343	31.2%	1 000	4.9%	7 343	36.1%	11 170	109.3%	(91.0%)
Interest	35	27	76.2%	21	61.4%	48	137.6%	8	18.9%	155.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 028)**	**(40 292)**	**51.6%**	**(31 729)**	**40.7%**	**(72 022)**	**92.3%**	**(25 140)**	**90.3%**	**26.2%**
Suppliers and employees	(77 488)	(40 284)	52.0%	(31 717)	40.9%	(72 002)	92.9%	(25 127)	90.3%	26.2%
Finance charges	(120)	(8)	6.8%	(12)	9.8%	(20)	16.5%	(14)	-	(13.3%)
Transfers and grants	(420)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 069**	**64**	**.3%**	**(9 770)**	**(51.2%)**	**(9 706)**	**(50.9%)**	**(4 622)**	**(76.0%)**	**111.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**13 407**	**-**	**13 407**	**-**	**6 000**	**-**	**123.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	13 407	-	13 407	-	6 000	-	123.5%
Payments	**(21 051)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.2%**	**-**
Capital assets	(21 051)	-	-	-	-	-	-	-	1.2%	-
Net Cash from/(used) Investing Activities	**(21 051)**	**-**	**-**	**13 407**	**(63.7%)**	**13 407**	**(63.7%)**	**6 000**	**(109.1%)**	**123.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 982)**	**64**	**(2.1%)**	**3 637**	**(122.0%)**	**3 701**	**(124.1%)**	**1 378**	**252.7%**	**163.9%**
Cash/cash equivalents at the year begin:	6 030	161	2.7%	225	3.7%	161	2.7%	1 817	(6.1%)	(87.6%)
Cash/cash equivalents at the year end:	**3 048**	**225**	**7.4%**	**3 862**	**126.7%**	**3 862**	**126.7%**	**3 195**	**179.8%**	**20.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 204	6.2%	1 031	5.3%	605	3.1%	16 645	85.4%	19 484	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 855	23.8%	355	3.0%	348	2.9%	8 460	70.4%	12 017	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	470	.9%	459	.9%	457	.9%	50 170	97.3%	51 556	61.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 335	100.0%	1 335	1.6%	-	-	-	-
Total By Income Source	**4 529**	**5.4%**	**1 845**	**2.2%**	**1 410**	**1.7%**	**76 610**	**90.8%**	**84 393**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 529	5.4%	1 845	2.2%	1 410	1.7%	76 610	90.8%	84 393	100.0%	-	-	-	-
Total By Customer Group	**4 529**	**5.4%**	**1 845**	**2.2%**	**1 410**	**1.7%**	**76 610**	**90.8%**	**84 393**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	16	45.2%	18	51.5%	1	3.2%	34	1.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	100	18.0%	183	33.1%	96	17.3%	175	31.6%	555	27.5%
Auditor-General	-	-	605	42.2%	377	26.3%	450	31.4%	1 431	70.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**100**	**5.0%**	**804**	**39.8%**	**490**	**24.3%**	**626**	**31.0%**	**2 021**	**100.0%**

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**125 970**	**46 398**	**36.8%**	**40 814**	**32.4%**	**87 212**	**69.2%**	**28 378**	**58.1%**	**43.8%**
Property rates	13 837	1 825	13.2%	5 347	38.6%	7 172	51.8%	3 290	38.6%	62.6%
Property rates - penalties and collection charges	-	0	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	23 868	5 450	22.8%	6 384	26.7%	11 833	49.6%	5 084	49.2%	25.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	428	-	428	-	-	-	(100.0%)
Service charges - refuse revenue	5 617	1 274	22.7%	858	15.3%	2 132	38.0%	1 078	41.3%	(20.4%)
Service charges - other	-	266	-	266	-	532	-	253	-	5.4%
Rental of facilities and equipment	869	353	40.7%	187	21.5%	540	62.2%	166	35.7%	12.3%
Interest earned - external investments	1 314	463	35.3%	470	35.7%	933	71.0%	500	40.2%	(6.1%)
Interest earned - outstanding debtors	3 370	923	27.4%	967	28.7%	1 890	56.1%	798	84.5%	21.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	374	91	24.3%	90	24.1%	181	48.3%	40	632.0%	127.3%
Licences and permits	2 315	464	20.1%	378	16.3%	842	36.4%	534	48.1%	(29.2%)
Agency services	680	186	27.4%	172	25.3%	358	52.6%	161	65.4%	6.3%
Transfers recognised - operational	72 388	34 927	48.2%	25 038	34.6%	59 965	82.8%	14 576	62.4%	71.8%
Other own revenue	1 339	177	13.2%	229	17.1%	406	30.3%	1 898	445.3%	(87.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 241**	**28 087**	**22.1%**	**33 194**	**26.1%**	**61 281**	**48.2%**	**29 776**	**41.4%**	**11.5%**
Employee related costs	35 555	8 823	24.8%	8 562	24.1%	17 386	48.9%	10 110	48.9%	(15.3%)
Remuneration of councillors	6 880	1 531	22.2%	1 531	22.2%	3 062	44.5%	2 473	59.9%	(38.1%)
Debt impairment	1 369	-	-	685	50.0%	685	50.0%	-	-	(100.0%)
Depreciation and asset impairment	3 823	-	-	1 911	50.0%	1 911	50.0%	-	-	(100.0%)
Finance charges	1 339	3	.2%	215	16.1%	218	16.3%	160	7.6%	34.4%
Bulk purchases	20 925	6 100	29.2%	4 564	21.8%	10 663	51.0%	6 567	43.9%	(30.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 010	2 309	23.1%	2 783	27.8%	5 092	50.9%	2 637	49.1%	5.5%
Transfers and grants	2 400	-	-	-	-	-	-	-	-	-
Other expenditure	44 939	9 322	20.7%	12 942	28.8%	22 264	49.5%	7 829	46.2%	65.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 271)**	**18 311**		**7 620**		**25 931**		**(1 398)**		
Transfers recognised - capital	36 501	266	.7%	15 601	42.7%	15 867	43.5%	3 706	-	320.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**57 627**	**1 777**	**3.1%**	**12 391**	**21.5%**	**14 168**	**24.6%**	**8 064**	**30.7%**	**53.7%**
National Government	36 501	1 777	4.9%	7 215	19.8%	8 992	24.6%	8 016	49.9%	(10.0%)
Provincial Government	-	-	-	5 176	-	5 176	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 501**	**1 777**	**4.9%**	**12 391**	**33.9%**	**14 168**	**38.8%**	**8 016**	**35.3%**	**54.6%**
Borrowing	17 543	-	-	-	-	-	-	-	-	-
Internally generated funds	3 584	-	-	-	-	-	-	49	3.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 627**	**1 777**	**3.1%**	**12 391**	**21.5%**	**14 168**	**24.6%**	**8 064**	**30.7%**	**53.7%**
Governance and Administration	**13 387**	**-**	**-**	**-**	**-**	**-**	**-**	**30**	**.7%**	**(100.0%)**
Executive & Council	1 318	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 181	-	-	-	-	-	-	1	1.2%	(100.0%)
Corporate Services	8 887	-	-	-	-	-	-	29	.7%	(100.0%)
Community and Public Safety	**751**	**-**	**-**	**644**	**85.7%**	**644**	**85.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	1	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	595	-	595	-	-	-	(100.0%)
Public Safety	750	-	-	48	6.4%	48	6.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 702**	**1 660**	**7.0%**	**11 144**	**47.0%**	**12 805**	**54.0%**	**4 572**	**35.1%**	**143.7%**
Planning and Development	22 502	1 170	5.2%	10 598	47.1%	11 768	52.3%	1 197	8.5%	785.0%
Road Transport	1 200	490	40.8%	546	45.5%	1 037	86.4%	3 375	-	(83.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 787**	**117**	**.6%**	**603**	**3.0%**	**720**	**3.6%**	**3 462**	**41.2%**	**(82.6%)**
Electricity	14 000	117	.8%	603	4.3%	720	5.1%	3 462	41.2%	(82.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 787	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**159 920**	**61 820**	**38.7%**	**39 228**	**24.5%**	**101 048**	**63.2%**	**50 732**	**85.9%**	**(22.7%)**
Ratepayers and other	**46 348**	**11 395**	**24.6%**	**12 233**	**26.4%**	**23 628**	**51.0%**	**13 743**	**65.3%**	**(11.0%)**
Government - operating	72 388	36 756	50.8%	23 860	33.0%	60 616	83.7%	18 147	88.2%	31.5%
Government - capital	36 501	13 609	37.3%	3 000	8.2%	16 609	45.5%	18 834	131.6%	(84.1%)
Interest	4 684	60	1.3%	135	2.9%	195	4.2%	8	1.2%	1 545.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(114 889)**	**(69 685)**	**60.7%**	**(58 733)**	**51.1%**	**(128 418)**	**111.8%**	**(41 637)**	**102.3%**	**41.1%**
Suppliers and employees	(113 550)	(69 656)	61.3%	(58 715)	51.7%	(128 371)	113.1%	(41 610)	104.2%	41.1%
Finance charges	(1 339)	(29)	2.2%	(18)	1.3%	(47)	3.5%	(27)	3.1%	(35.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 032**	**(7 865)**	**(17.5%)**	**(19 505)**	**(43.3%)**	**(27 370)**	**(60.8%)**	**9 095**	**25.0%**	**(314.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**11 000**	**-**	**31 509**	**-**	**42 509**	**-**	**8 079**	**(485.5%)**	**290.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11 000	-	31 509	-	42 509	-	8 079	-	290.0%
Payments	**(57 627)**	**(5 303)**	**9.2%**	**(12 404)**	**21.5%**	**(17 707)**	**30.7%**	**(8 064)**	**40.8%**	**53.8%**
Capital assets	(57 627)	(5 303)	9.2%	(12 404)	21.5%	(17 707)	30.7%	(8 064)	40.8%	53.8%
Net Cash from/(used) Investing Activities	**(57 627)**	**5 697**	**(9.9%)**	**19 105**	**(33.2%)**	**24 802**	**(43.0%)**	**15**	**7.5%**	**129 475.0%**
Cash Flow from Financing Activities										
Receipts	**17 543**	**-**	**-**	**11**	**.1%**	**11**	**.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 543	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	11	-	11	-	-	-	(100.0%)
Payments	**(3 125)**	**(594)**	**19.0%**	**(622)**	**19.9%**	**(1 216)**	**38.9%**	**(477)**	**8.1%**	**30.4%**
Repayment of borrowing	(3 125)	(594)	19.0%	(622)	19.9%	(1 216)	38.9%	(477)	8.1%	30.4%
Net Cash from/(used) Financing Activities	**14 418**	**(594)**	**(4.1%)**	**(610)**	**(4.2%)**	**(1 204)**	**(8.4%)**	**(477)**	**116.1%**	**28.0%**
Net Increase/(Decrease) in cash held	**1 822**	**(2 761)**	**(151.5%)**	**(1 011)**	**(55.5%)**	**(3 772)**	**(207.0%)**	**8 633**	**(440.0%)**	**(111.7%)**
Cash/cash equivalents at the year begin:	19 500	189	1.0%	(2 573)	(13.2%)	189	1.0%	2 392	338.9%	(207.6%)
Cash/cash equivalents at the year end:	**21 323**	**(2 573)**	**(12.1%)**	**(3 584)**	**(16.8%)**	**(3 584)**	**(16.8%)**	**11 025**	**815.4%**	**(132.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 209	39.6%	1 185	21.2%	604	10.8%	1 584	28.4%	5 582	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 144	3.7%	1 287	4.2%	739	2.4%	27 744	89.7%	30 915	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	550	1.4%	532	1.4%	502	1.3%	37 667	96.0%	39 252	51.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	5.0%	27	3.3%	63	7.8%	675	83.9%	804	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1.3%	8	2.1%	3	.9%	341	95.6%	357	.5%	-	-	-	-
Total By Income Source	**3 949**	**5.1%**	**3 038**	**4.0%**	**1 911**	**2.5%**	**68 011**	**88.4%**	**76 909**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	79	5.1%	61	4.0%	38	2.5%	1 360	88.4%	1 538	2.0%	-	-	-	-
Commercial	434	5.1%	334	4.0%	210	2.5%	7 481	88.4%	8 460	11.0%	-	-	-	-
Households	3 080	5.1%	2 370	4.0%	1 491	2.5%	53 049	88.4%	59 989	78.0%	-	-	-	-
Other	355	5.1%	273	4.0%	172	2.5%	6 121	88.4%	6 922	9.0%	-	-	-	-
Total By Customer Group	**3 949**	**5.1%**	**3 038**	**4.0%**	**1 911**	**2.5%**	**68 011**	**88.4%**	**76 909**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**371 415**	**104 679**	**28.2%**	**95 810**	**25.8%**	**200 489**	**54.0%**	**79 722**	**47.4%**	**20.2%**
Property rates	50 711	11 979	23.6%	11 937	23.5%	23 917	47.2%	10 085	51.0%	18.4%
Property rates - penalties and collection charges	853	311	36.5%	344	40.3%	655	76.8%	225	40.9%	52.6%
Service charges - electricity revenue	146 745	36 636	25.0%	34 717	23.7%	71 353	48.6%	30 479	44.3%	13.9%
Service charges - water revenue	34 739	8 289	23.9%	8 925	25.7%	17 215	49.6%	8 089	60.4%	10.3%
Service charges - sanitation revenue	18 719	4 752	25.4%	4 880	26.1%	9 632	51.5%	3 874	48.7%	26.0%
Service charges - refuse revenue	14 031	3 496	24.9%	3 491	24.9%	6 987	49.8%	3 048	48.3%	14.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	687	348	50.7%	305	44.3%	653	95.0%	213	113.2%	42.9%
Interest earned - external investments	2 766	911	32.9%	975	35.3%	1 886	68.2%	94	8.7%	934.8%
Interest earned - outstanding debtors	11	-	-	-	-	-	-	4	47.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 582	418	26.4%	456	28.9%	875	55.3%	561	62.0%	(18.6%)
Licences and permits	5 897	1 174	19.9%	1 059	18.0%	2 233	37.9%	1 162	42.1%	(8.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 080	36 041	39.1%	28 423	30.9%	64 464	70.0%	21 553	65.5%	31.9%
Other own revenue	2 594	323	12.4%	297	11.5%	620	23.9%	334	1.7%	(11.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**390 151**	**87 494**	**22.4%**	**104 362**	**26.7%**	**191 856**	**49.2%**	**81 535**	**44.7%**	**28.0%**
Employee related costs	118 884	24 202	20.4%	29 755	25.0%	53 956	45.4%	28 013	43.9%	6.2%
Remuneration of councillors	14 348	2 989	20.8%	3 051	21.3%	6 041	42.1%	2 916	47.1%	4.6%
Debt impairment	1 500	-	-	750	50.0%	750	50.0%	-	-	(100.0%)
Depreciation and asset impairment	19 411	3 235	16.7%	6 470	33.3%	9 706	50.0%	4 557	50.0%	42.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	119 285	32 413	27.2%	37 411	31.4%	69 824	58.5%	23 887	46.3%	56.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	38 814	9 282	23.9%	8 315	21.4%	17 597	45.3%	9 154	50.7%	(9.2%)
Transfers and grants	12 195	2 256	18.5%	2 999	24.6%	5 255	43.1%	1 709	18.7%	75.5%
Other expenditure	65 713	13 116	20.0%	15 611	23.8%	28 727	43.7%	11 300	46.4%	38.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 736)**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Transfers recognised - capital	9 000	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	44 266	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**5 793**	**8 632**	**149.0%**	**9 400**	**162.3%**	**18 032**	**311.3%**	**4 028**	**24.9%**	**133.4%**
National Government	39	8 558	21 953.9%	9 056	23 231.9%	17 614	45 185.8%	4 028	27.6%	124.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39**	**8 558**	**21 953.9%**	**9 056**	**23 231.9%**	**17 614**	**45 185.8%**	**4 028**	**27.6%**	**124.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 754	74	1.3%	344	6.0%	418	7.3%	-	1.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 793**	**8 632**	**149.0%**	**9 400**	**162.3%**	**18 032**	**311.3%**	**4 028**	**24.9%**	**133.4%**
Governance and Administration	**960**	**50**	**5.2%**	**8**	**.8%**	**58**	**6.1%**	**-**	**6.0%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	5	1.6%	6	2.0%	11	3.5%	-	2.6%	(100.0%)
Corporate Services	660	46	6.9%	2	.3%	48	7.2%	-	39.2%	(100.0%)
Community and Public Safety	**3 134**	**18**	**.6%**	**41**	**1.3%**	**59**	**1.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 534	-	-	29	1.9%	29	1.9%	-	-	(100.0%)
Sport And Recreation	50	-	-	1	1.7%	1	1.7%	-	-	(100.0%)
Public Safety	1 550	18	1.2%	12	.8%	30	1.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 110**	**5 703**	**513.8%**	**3 655**	**329.3%**	**9 357**	**843.0%**	**3 703**	**27.6%**	**(1.3%)**
Planning and Development	750	-	-	212	28.2%	212	28.2%	-	-	(100.0%)
Road Transport	360	5 703	1 584.1%	3 443	956.5%	9 146	2 540.6%	3 703	27.7%	(7.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**589**	**2 861**	**485.8%**	**5 697**	**967.2%**	**8 558**	**1 452.9%**	**325**	**25.2%**	**1 652.3%**
Electricity	59	2 861	4 849.5%	5 653	9 580.6%	8 514	14 430.1%	325	26.4%	1 638.8%
Water	-	-	-	39	-	39	-	-	-	(100.0%)
Waste Water Management	230	-	-	6	2.4%	6	2.4%	-	-	(100.0%)
Waste Management	300	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**410 397**	**111 293**	**27.1%**	**119 070**	**29.0%**	**230 363**	**56.1%**	**95 922**	**50.0%**	**24.1%**
Ratepayers and other	**276 558**	**51 272**	**18.5%**	**66 510**	**24.0%**	**117 782**	**42.6%**	**58 070**	**42.3%**	**14.5%**
Government - operating	92 080	39 031	42.4%	40 223	43.7%	79 254	86.1%	21 553	65.5%	86.6%
Government - capital	38 982	20 080	51.5%	11 363	29.1%	31 443	80.7%	16 200	78.3%	(29.9%)
Interest	2 777	911	32.8%	974	35.1%	1 884	67.9%	99	9.0%	887.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(365 247)**	**(98 870)**	**27.1%**	**(84 373)**	**23.1%**	**(183 243)**	**50.2%**	**(75 441)**	**42.6%**	**11.8%**
Suppliers and employees	(353 052)	(96 614)	27.4%	(81 374)	23.0%	(177 988)	50.4%	(73 732)	43.7%	10.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 195)	(2 256)	18.5%	(2 999)	24.6%	(5 255)	43.1%	(1 709)	18.7%	75.5%
Net Cash from/(used) Operating Activities	**45 150**	**12 423**	**27.5%**	**34 696**	**76.8%**	**47 120**	**104.4%**	**20 481**	**131.1%**	**69.4%**
Cash Flow from Investing Activities										
Receipts	**(10 000)**	**(236)**	**2.4%**	**(337)**	**3.4%**	**(574)**	**5.7%**	**(26 500)**	**-**	**(98.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 000)	(236)	2.4%	(337)	3.4%	(574)	5.7%	(26 500)	-	(98.7%)
Payments	**(44 266)**	**(8 558)**	**19.3%**	**(9 056)**	**20.5%**	**(17 614)**	**39.8%**	**(4 028)**	**27.8%**	**124.8%**
Capital assets	(44 266)	(8 558)	19.3%	(9 056)	20.5%	(17 614)	39.8%	(4 028)	27.8%	124.8%
Net Cash from/(used) Investing Activities	**(54 266)**	**(8 794)**	**16.2%**	**(9 393)**	**17.3%**	**(18 188)**	**33.5%**	**(30 528)**	**143.5%**	**(69.2%)**
Cash Flow from Financing Activities										
Receipts	**1 000**	**325**	**32.5%**	**113**	**11.3%**	**438**	**43.8%**	**(546)**	**-**	**(120.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 000	325	32.5%	113	11.3%	438	43.8%	(546)	-	(120.7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 000**	**325**	**32.5%**	**113**	**11.3%**	**438**	**43.8%**	**(546)**	**1.8%**	**(120.7%)**
Net Increase/(Decrease) in cash held	**(8 116)**	**3 954**	**(48.7%)**	**25 416**	**(313.1%)**	**29 370**	**(361.9%)**	**(10 593)**	**228.5%**	**(339.9%)**
Cash/cash equivalents at the year begin:	16 081	5 120	31.8%	9 074	56.4%	5 120	31.8%	10 999	183.3%	(17.5%)
Cash/cash equivalents at the year end:	**7 965**	**9 074**	**113.9%**	**34 490**	**433.0%**	**34 490**	**433.0%**	**405**	**61.0%**	**8 411.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 832	22.0%	1 411	11.0%	1 149	8.9%	7 473	58.1%	12 865	15.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 522	68.3%	969	8.8%	365	3.3%	2 162	19.6%	11 018	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 139	15.6%	989	4.9%	891	4.4%	15 124	75.1%	20 143	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 451	13.8%	656	6.3%	525	5.0%	7 849	74.9%	10 480	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 008	13.4%	456	6.1%	375	5.0%	5 695	75.6%	7 534	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	118	3.2%	114	3.1%	109	2.9%	3 370	90.8%	3 711	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 807	10.6%	725	4.2%	534	3.1%	14 053	82.1%	17 119	20.7%	-	-	-	-
Total By Income Source	**17 876**	**21.6%**	**5 320**	**6.4%**	**3 949**	**4.8%**	**55 724**	**67.2%**	**82 869**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 284	732.2%	(7)	(3.8%)	(176)	(100.3%)	(926)	(528.1%)	175	.2%	-	-	-	-
Commercial	8 066	39.6%	1 876	9.2%	1 476	7.2%	8 951	43.9%	20 369	24.6%	-	-	-	-
Households	6 422	14.2%	2 475	5.5%	2 015	4.4%	34 430	75.9%	45 341	54.7%	-	-	-	-
Other	2 104	12.4%	976	5.7%	634	3.7%	13 270	78.1%	16 984	20.5%	-	-	-	-
Total By Customer Group	**17 876**	**21.6%**	**5 320**	**6.4%**	**3 949**	**4.8%**	**55 724**	**67.2%**	**82 869**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 788	100.0%	-	-	-	-	-	-	9 788	40.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 179	100.0%	-	-	-	-	-	-	1 179	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 356	100.0%	-	-	-	-	-	-	1 356	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 525	100.0%	-	-	-	-	-	-	8 525	34.9%
Auditor-General	1 021	100.0%	-	-	-	-	-	-	1 021	4.2%
Other	2 545	100.0%	-	-	-	-	-	-	2 545	10.4%
Total	**24 414**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**24 414**	**100.0%**

Contact Details

Municipal Manager	Mr R S Mokoena	
Financial Manager	Mr T S Mkhwanazi	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**99 959**	**52 877**	**52.9%**	**14 432**	**14.4%**	**67 309**	**67.3%**	**27 658**	**56.9%**	**(47.8%)**
Property rates	8 411	16 360	194.5%	1 903	22.6%	18 263	217.1%	1 813	77.1%	4.9%
Property rates - penalties and collection charges	1 363	-	-	-	-	-	-	356	55.8%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 655	371	22.4%	382	23.1%	753	45.5%	372	47.4%	2.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	186	16	8.8%	32	17.2%	48	26.0%	35	21.6%	(8.5%)
Interest earned - external investments	482	165	34.2%	102	21.1%	266	55.3%	112	51.4%	(9.1%)
Interest earned - outstanding debtors	-	606	-	907	-	1 513	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	67	16	23.2%	15	22.9%	31	46.1%	14	39.1%	6.1%
Licences and permits	2 010	149	7.4%	159	7.9%	308	15.3%	152	11.1%	4.8%
Agency services	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	85 384	34 695	40.6%	10 798	12.6%	45 493	53.3%	24 659	57.2%	(56.2%)
Other own revenue	401	500	124.6%	134	33.3%	634	158.0%	144	46.8%	(7.3%)
Gains on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**91 275**	**25 840**	**28.3%**	**24 956**	**27.3%**	**50 795**	**55.7%**	**28 390**	**44.6%**	**(12.1%)**
Employee related costs	39 757	11 009	27.7%	13 194	33.2%	24 202	60.9%	10 622	46.1%	24.2%
Remuneration of councillors	10 427	2 431	23.3%	2 374	22.8%	4 805	46.1%	2 219	49.7%	7.0%
Debt impairment	974	244	25.0%	-	-	244	25.0%	503	54.5%	(100.0%)
Depreciation and asset impairment	3 478	580	16.7%	-	-	580	16.7%	1 634	49.5%	(100.0%)
Finance charges	1 125	24	2.1%	16	1.4%	40	3.6%	22	2.0%	(26.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 745	1 270	18.8%	1 842	27.3%	3 112	46.1%	2 373	66.9%	(22.4%)
Transfers and grants	99	34	33.9%	23	22.9%	56	56.8%	7 052	42.5%	(99.7%)
Other expenditure	28 669	10 249	35.7%	7 507	26.2%	17 756	61.9%	3 965	41.2%	89.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 684**	**27 038**		**(10 523)**		**16 514**		**(732)**		
Transfers recognised - capital	61 443	19 574	31.9%	14 790	24.1%	34 365	55.9%	18 534	78.9%	(20.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**95 675**	**18 513**	**19.3%**	**13 063**	**13.7%**	**31 576**	**33.0%**	**18 129**	**26.9%**	**(27.9%)**
National Government	61 443	18 335	29.8%	12 994	21.1%	31 329	51.0%	17 829	56.3%	(27.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 443**	**18 335**	**29.8%**	**12 994**	**21.1%**	**31 329**	**51.0%**	**17 829**	**56.3%**	**(27.1%)**
Borrowing	30 672	-	-	-	-	-	-	-	-	-
Internally generated funds	3 560	178	5.0%	69	1.9%	247	6.9%	300	29.4%	(76.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**95 675**	**18 513**	**19.3%**	**13 063**	**13.7%**	**31 576**	**33.0%**	**18 129**	**26.9%**	**(27.9%)**
Governance and Administration	**22 190**	**93**	**.4%**	**28**	**.1%**	**121**	**.5%**	**126**	**.3%**	**(77.5%)**
Executive & Council	685	21	3.1%	-	-	21	3.1%	79	13.2%	(100.0%)
Budget & Treasury Office	130	15	11.7%	9	6.5%	24	18.3%	34	256.0%	(74.7%)
Corporate Services	21 375	56	.3%	20	.1%	76	.4%	13	-	51.5%
Community and Public Safety	**3 383**	**243**	**7.2%**	**17**	**.5%**	**259**	**7.7%**	**1 425**	**361.8%**	**(98.8%)**
Community & Social Services	3 383	221	6.5%	-	-	221	6.5%	1 425	3 227.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	22	-	17	-	38	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 570**	**18 177**	**26.1%**	**13 018**	**18.7%**	**31 196**	**44.8%**	**16 570**	**45.2%**	**(21.4%)**
Planning and Development	110	-	-	24	22.2%	24	22.2%	32	.2%	(24.8%)
Road Transport	69 460	18 177	26.2%	12 994	18.7%	31 171	44.9%	16 537	358.4%	(21.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**532**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**1.8%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	532	-	-	-	-	-	-	8	1.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**162 826**	**71 532**	**43.9%**	**30 615**	**18.8%**	**102 146**	**62.7%**	**51 985**	**77.1%**	**(41.1%)**
Ratepayers and other	**15 518**	**6 163**	**39.7%**	**2 918**	**18.8%**	**9 081**	**58.5%**	**5 700**	**68.8%**	**(48.8%)**
Government - operating	85 384	36 907	43.2%	10 318	12.1%	47 225	55.3%	24 321	59.5%	(57.6%)
Government - capital	61 443	28 294	46.0%	17 251	28.1%	45 545	74.1%	21 860	116.3%	(21.1%)
Interest	482	167	34.7%	127	26.5%	295	61.2%	104	49.4%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(90 748)**	**(38 144)**	**42.0%**	**(23 065)**	**25.4%**	**(61 209)**	**67.4%**	**(24 246)**	**46.6%**	**(4.9%)**
Suppliers and employees	(89 524)	(38 120)	42.6%	(23 037)	25.7%	(61 157)	68.3%	(24 218)	47.6%	(4.9%)
Finance charges	(1 125)	(24)	2.1%	(16)	1.4%	(40)	3.6%	(28)	2.3%	(41.8%)
Transfers and grants	(99)	-	-	(11)	11.4%	(11)	11.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**72 078**	**33 388**	**46.3%**	**7 549**	**10.5%**	**40 937**	**56.8%**	**27 739**	**124.4%**	**(72.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**820**	**-**	**4 371**	**-**	**5 191**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	820	-	4 371	-	5 191	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(95 675)**	**(19 244)**	**20.1%**	**(14 840)**	**15.5%**	**(34 083)**	**35.6%**	**(17 983)**	**45.2%**	**(17.5%)**
Capital assets	(95 675)	(19 244)	20.1%	(14 840)	15.5%	(34 083)	35.6%	(17 983)	45.2%	(17.5%)
Net Cash from/(used) Investing Activities	**(95 675)**	**(18 423)**	**19.3%**	**(10 469)**	**10.9%**	**(28 892)**	**30.2%**	**(17 983)**	**45.2%**	**(41.8%)**
Cash Flow from Financing Activities										
Receipts	**30 672**	**2 164**	**7.1%**	**-**	**-**	**2 164**	**7.1%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 672	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 164	-	-	-	2 164	-	-	-	-
Payments	**(2 272)**	**(84)**	**3.7%**	**(64)**	**2.8%**	**(148)**	**6.5%**	**(20)**	**.5%**	**221.5%**
Repayment of borrowing	(2 272)	(84)	3.7%	(64)	2.8%	(148)	6.5%	(20)	.5%	221.5%
Net Cash from/(used) Financing Activities	**28 400**	**2 080**	**7.3%**	**(64)**	**(.2%)**	**2 016**	**7.1%**	**(20)**	**-**	**221.5%**
Net Increase/(Decrease) in cash held	**4 803**	**17 045**	**354.9%**	**(2 984)**	**(62.1%)**	**14 061**	**292.7%**	**9 736**	**286.4%**	**(130.6%)**
Cash/cash equivalents at the year begin:	1 163	781	67.1%	17 825	1 533.3%	781	67.1%	16 206	128.2%	10.0%
Cash/cash equivalents at the year end:	**5 966**	**17 825**	**298.8%**	**14 842**	**248.8%**	**14 842**	**248.8%**	**25 941**	**381.7%**	**(42.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	635	2.8%	104	.5%	163	.7%	21 721	96.0%	22 623	77.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	92	1.4%	(33)	(.5%)	96	1.5%	6 187	97.6%	6 342	21.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	1.4%	4	1.4%	4	1.4%	279	95.7%	291	1.0%	-	-	-	-
Total By Income Source	**730**	**2.5%**	**75**	**.3%**	**263**	**.9%**	**28 187**	**96.3%**	**29 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	730	2.5%	75	.3%	263	.9%	28 187	96.3%	29 256	100.0%	-	-	-	-
Total By Customer Group	**730**	**2.5%**	**75**	**.3%**	**263**	**.9%**	**28 187**	**96.3%**	**29 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	517	17.0%	1 297	42.6%	160	5.3%	1 069	35.1%	3 043	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**517**	**17.0%**	**1 297**	**42.6%**	**160**	**5.3%**	**1 069**	**35.1%**	**3 043**	**100.0%**

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**187 975**	**70 990**	**37.8%**	**48 453**	**25.8%**	**119 444**	**63.5%**	**19 675**	**27.5%**	**146.3%**
Property rates	20 600	26 026	126.3%	5 486	26.6%	31 512	153.0%	4 254	73.9%	29.0%
Property rates - penalties and collection charges	1 800	147	8.2%	210	11.7%	357	19.8%	-	160.9%	(100.0%)
Service charges - electricity revenue	60 851	10 654	17.5%	9 728	16.0%	20 382	33.5%	12 161	50.5%	(20.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 672	1 376	29.5%	1 208	25.9%	2 584	55.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	51	-	(100.0%)
Rental of facilities and equipment	-	135	-	181	-	316	-	210	55.3%	(13.9%)
Interest earned - external investments	170	-	-	136	80.0%	136	80.0%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 688	962	12.5%	1 371	17.8%	2 333	30.3%	1 016	53.2%	35.0%
Licences and permits	-	350	-	569	-	919	-	609	-	(6.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 573	30 354	33.1%	28 029	30.6%	58 383	63.8%	-	-	(100.0%)
Other own revenue	621	986	158.8%	1 536	247.3%	2 522	406.1%	1 373	18.8%	11.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**267 120**	**48 034**	**18.0%**	**47 042**	**17.6%**	**95 075**	**35.6%**	**65 158**	**61.4%**	**(27.8%)**
Employee related costs	64 997	19 987	30.8%	16 464	25.3%	36 451	56.1%	5 596	33.8%	194.2%
Remuneration of councillors	12 921	1 491	11.5%	2 066	16.0%	3 557	27.5%	496	17.7%	316.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 000	27	.1%	41	.1%	68	.1%	-	-	(100.0%)
Finance charges	300	-	-	8	2.7%	8	2.7%	-	-	(100.0%)
Bulk purchases	45 940	3 967	8.6%	6 825	14.9%	10 792	23.5%	13 064	80.3%	(47.8%)
Other Materials	-	-	-	48	-	48	-	12	-	308.2%
Contracted services	-	8 370	-	12 359	-	20 729	-	4 837	12.8%	155.5%
Transfers and grants	-	-	-	-	-	-	-	803	-	(100.0%)
Other expenditure	96 962	14 192	14.6%	9 231	9.5%	23 423	24.2%	40 351	1 137.8%	(77.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(79 145)**	**22 956**		**1 412**		**24 368**		**(45 483)**		
Transfers recognised - capital	35 381	9 468	26.8%	-	-	9 468	26.8%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 381**	**11 189**	**31.6%**	**5 288**	**14.9%**	**16 477**	**46.6%**	**9 606**	**44.0%**	**(44.9%)**
National Government	32 671	11 189	34.2%	5 288	16.2%	16 477	50.4%	9 606	44.0%	(44.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 671**	**11 189**	**34.2%**	**5 288**	**16.2%**	**16 477**	**50.4%**	**9 606**	**44.0%**	**(44.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	2 710	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 381**	**11 189**	**31.6%**	**5 288**	**14.9%**	**16 477**	**46.6%**	**9 606**	**44.0%**	**(44.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 710**	**-**	**-**	**-**	**-**	**-**	**-**	**620**	**-**	**(100.0%)**
Community & Social Services	2 710	-	-	-	-	-	-	620	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 671**	**11 189**	**45.4%**	**5 288**	**21.4%**	**16 477**	**66.8%**	**2 891**	**10.8%**	**82.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	24 671	11 189	45.4%	5 288	21.4%	16 477	66.8%	2 891	10.8%	82.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**6 095**	**76.2%**	**(100.0%)**
Electricity	8 000	-	-	-	-	-	-	6 095	76.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**195 256**	**72 569**	**37.2%**	**56 977**	**29.2%**	**129 546**	**66.3%**	**16 483**	**53.0%**	**245.7%**
Ratepayers and other	**68 252**	**39 074**	**57.2%**	**18 718**	**27.4%**	**57 791**	**84.7%**	**16 453**	**238.4%**	**13.8%**
Government - operating	91 373	30 486	33.4%	28 029	30.7%	58 515	64.0%	-	41.1%	(100.0%)
Government - capital	35 461	3 009	8.5%	10 095	28.5%	13 104	37.0%	-	-	(100.0%)
Interest	170	-	-	135	79.7%	135	79.7%	30	-	344.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(509)**	**(61 043)**	**11 992.8%**	**(47 258)**	**9 284.4%**	**(108 301)**	**21 277.2%**	**(45 742)**	**118.4%**	**3.3%**
Suppliers and employees	(209)	(32 062)	15 340.5%	(31 202)	14 929.1%	(63 264)	30 269.7%	(45 302)	117.4%	(31.1%)
Finance charges	(300)	(3 967)	1 322.2%	(6 825)	2 275.0%	(10 792)	3 597.2%	-	-	(100.0%)
Transfers and grants	-	(25 015)	-	(9 231)	-	(34 246)	-	(440)	-	1 998.2%
Net Cash from/(used) Operating Activities	**194 747**	**11 525**	**5.9%**	**9 720**	**5.0%**	**21 245**	**10.9%**	**(29 259)**	**(9.9%)**	**(133.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.1%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	4.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**35 731**	**(11 189)**	**(31.3%)**	**(9 623)**	**(26.9%)**	**(20 812)**	**(58.2%)**	**(2 792)**	**(8.3%)**	**244.6%**
Capital assets	35 731	(11 189)	(31.3%)	(9 623)	(26.9%)	(20 812)	(58.2%)	(2 792)	(8.3%)	244.6%
Net Cash from/(used) Investing Activities	**35 731**	**(11 189)**	**(31.3%)**	**(9 623)**	**(26.9%)**	**(20 812)**	**(58.2%)**	**(2 792)**	**(7.0%)**	**244.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**230 478**	**336**	**.1%**	**97**	**-**	**433**	**.2%**	**(32 051)**	**(8.9%)**	**(100.3%)**
Cash/cash equivalents at the year begin:	7 849	1 672	21.3%	2 008	25.6%	1 672	21.3%	22 780	-	(91.2%)
Cash/cash equivalents at the year end:	**238 327**	**2 008**	**.8%**	**2 105**	**.9%**	**2 105**	**.9%**	**(9 271)**	**(8.1%)**	**(122.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 311	5.0%	3 287	3.1%	2 088	2.0%	95 832	90.0%	106 518	100.0%	-	-	-	-
Total By Income Source	**5 311**	**5.0%**	**3 287**	**3.1%**	**2 088**	**2.0%**	**95 832**	**90.0%**	**106 518**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 311	5.0%	3 287	3.1%	2 088	2.0%	95 832	90.0%	106 518	100.0%	-	-	-	-
Total By Customer Group	**5 311**	**5.0%**	**3 287**	**3.1%**	**2 088**	**2.0%**	**95 832**	**90.0%**	**106 518**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 768	13.8%	56	.2%	-	-	29 703	86.0%	34 526	95.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	194	11.2%	102	5.9%	-	-	1 429	82.9%	1 725	4.8%
Total	**4 962**	**13.7%**	**158**	**.4%**	**-**	**-**	**31 132**	**85.9%**	**36 251**	**100.0%**

Contact Details

Municipal Manager	S A Buthelezi	035 874 5804
Financial Manager	M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**480 824**	**134 847**	**28.0%**	**107 077**	**22.3%**	**241 924**	**50.3%**	**106 231**	**61.4%**	**.8%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 055	4 908	14.4%	4 957	14.6%	9 864	29.0%	4 503	37.6%	10.1%
Service charges - sanitation revenue	520	1 629	313.5%	1 883	362.4%	3 512	675.9%	3 106	770.2%	(39.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	11	-	(100.0%)
Rental of facilities and equipment	104	20	18.9%	18	17.4%	38	36.3%	-	-	(100.0%)
Interest earned - external investments	13 981	1 998	14.3%	2 105	15.1%	4 103	29.3%	7 533	81.9%	(72.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	292 472	125 939	43.1%	97 541	33.4%	223 480	76.4%	90 800	79.7%	7.4%
Other own revenue	139 693	355	.3%	574	.4%	928	.7%	278	.7%	106.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 427**	**94 161**	**20.8%**	**134 781**	**29.8%**	**228 942**	**50.6%**	**87 483**	**40.4%**	**54.1%**
Employee related costs	129 968	32 003	24.6%	33 009	25.4%	65 013	50.0%	28 684	49.3%	15.1%
Remuneration of councillors	6 272	1 502	23.9%	1 588	25.3%	3 090	49.3%	1 426	45.7%	11.3%
Debt impairment	3 404	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 280	-	-	16 464	46.7%	16 464	46.7%	-	-	(100.0%)
Finance charges	11	-	-	-	-	-	-	-	-	-
Bulk purchases	75 575	12 486	16.5%	15 586	20.6%	28 073	37.1%	15 705	31.4%	(.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	62 040	5 352	8.6%	10 591	17.1%	15 943	25.7%	2 798	54.7%	278.6%
Transfers and grants	1 939	100	5.2%	50	2.6%	150	7.7%	320	27.8%	(84.4%)
Other expenditure	137 938	42 717	31.0%	57 493	41.7%	100 210	72.6%	38 550	47.8%	49.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 397**	**40 687**		**(27 704)**		**12 983**		**18 748**		
Transfers recognised - capital	359 031	132 148	36.8%	129 490	36.1%	261 638	72.9%	155 222	62.1%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**403 253**	**79 018**	**19.6%**	**84 036**	**20.8%**	**163 055**	**40.4%**	**97 010**	**33.1%**	**(13.4%)**
National Government	356 562	73 633	20.7%	82 491	23.1%	156 124	43.8%	93 262	37.8%	(11.5%)
Provincial Government	2 469	755	30.6%	176	7.1%	931	37.7%	1 695	11.8%	(89.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**359 031**	**74 388**	**20.7%**	**82 668**	**23.0%**	**157 056**	**43.7%**	**94 957**	**36.5%**	**(12.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 222	4 630	10.5%	1 368	3.1%	5 999	13.6%	2 053	6.6%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**403 253**	**79 018**	**19.6%**	**84 036**	**20.8%**	**163 055**	**40.4%**	**97 010**	**33.1%**	**(13.4%)**
Governance and Administration	**21 428**	**4 509**	**21.0%**	**2 938**	**13.7%**	**7 447**	**34.8%**	**2 082**	**9.0%**	**41.1%**
Executive & Council	10 500	0	-	-	-	0	-	158	3.0%	(100.0%)
Budget & Treasury Office	4 495	-	-	190	4.2%	190	4.2%	210	5.0%	(9.3%)
Corporate Services	6 433	4 509	70.1%	2 748	42.7%	7 257	112.8%	1 715	11.4%	60.2%
Community and Public Safety	**2 624**	**-**	**-**	**25 285**	**963.8%**	**25 285**	**963.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 624	-	-	25 285	963.8%	25 285	963.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 934**	**-**	**-**	**504**	**26.1%**	**504**	**26.1%**	**1 916**	**61.0%**	**(73.7%)**
Planning and Development	1 934	-	-	504	26.1%	504	26.1%	1 916	61.0%	(73.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**377 268**	**74 509**	**19.7%**	**55 310**	**14.7%**	**129 819**	**34.4%**	**93 012**	**37.4%**	**(40.5%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	377 268	74 509	19.7%	55 310	14.7%	129 819	34.4%	93 012	37.4%	(40.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**693 033**	**266 977**	**38.5%**	**236 567**	**34.1%**	**503 544**	**72.7%**	**261 024**	**58.0%**	**(9.4%)**
Ratepayers and other	**27 549**	**6 893**	**25.0%**	**7 431**	**27.0%**	**14 324**	**52.0%**	**5 065**	**8.4%**	**46.7%**
Government - operating	292 472	125 939	43.1%	97 541	33.4%	223 480	76.4%	93 203	80.4%	4.7%
Government - capital	359 031	132 148	36.8%	129 490	36.1%	261 638	72.9%	155 223	62.3%	(16.6%)
Interest	13 981	1 998	14.3%	2 105	15.1%	4 103	29.3%	7 533	81.9%	(72.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(405 507)**	**(94 161)**	**23.2%**	**(118 316)**	**29.2%**	**(212 478)**	**52.4%**	**(92 202)**	**46.2%**	**28.3%**
Suppliers and employees	(403 557)	(94 061)	23.3%	(118 266)	29.3%	(212 328)	52.6%	(91 882)	46.2%	28.7%
Finance charges	(11)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 939)	(100)	5.2%	(50)	2.6%	(150)	7.7%	(320)	27.8%	(84.4%)
Net Cash from/(used) Operating Activities	**287 526**	**172 816**	**60.1%**	**118 250**	**41.1%**	**291 066**	**101.2%**	**168 822**	**65.5%**	**(30.0%)**
Cash Flow from Investing Activities										
Receipts	**(762)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(762)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(387 428)**	**(79 021)**	**20.4%**	**(84 036)**	**21.7%**	**(163 057)**	**42.1%**	**(97 010)**	**33.1%**	**(13.4%)**
Capital assets	(387 428)	(79 021)	20.4%	(84 036)	21.7%	(163 057)	42.1%	(97 010)	33.1%	(13.4%)
Net Cash from/(used) Investing Activities	**(388 190)**	**(79 021)**	**20.4%**	**(84 036)**	**21.6%**	**(163 057)**	**42.0%**	**(97 010)**	**33.1%**	**(13.4%)**
Cash Flow from Financing Activities										
Receipts	**(43)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(43)	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(43)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(100 707)**	**93 795**	**(93.1%)**	**34 214**	**(34.0%)**	**128 009**	**(127.1%)**	**71 812**	**249.1%**	**(52.4%)**
Cash/cash equivalents at the year begin:	259 779	89 551	34.5%	183 345	70.6%	89 551	34.5%	116 137	-	57.9%
Cash/cash equivalents at the year end:	**159 072**	**183 345**	**115.3%**	**217 560**	**136.8%**	**217 560**	**136.8%**	**187 949**	**72.3%**	**15.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 519	7.2%	1 604	3.3%	43 978	89.6%	-	-	49 101	70.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	6 412	30.5%	442	2.1%	14 180	67.4%	-	-	21 035	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**9 932**	**14.2%**	**2 046**	**2.9%**	**58 158**	**82.9%**	**-**	**-**	**70 135**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 086	50.9%	364	8.9%	1 651	40.3%	-	-	4 101	5.8%	-	-	-	-
Commercial	1 972	27.8%	379	5.3%	4 740	66.8%	-	-	7 091	10.1%	-	-	-	-
Households	5 872	10.0%	1 303	2.2%	51 767	87.8%	-	-	58 942	84.0%	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	**9 932**	**14.2%**	**2 046**	**2.9%**	**58 158**	**82.9%**	**-**	**-**	**70 135**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 062	49.4%	937	4.2%	10 386	46.4%	-	-	22 385	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 062**	**49.4%**	**937**	**4.2%**	**10 386**	**46.4%**	**-**	**-**	**22 385**	**100.0%**

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**91 625**	**38 034**	**41.5%**	**25 991**	**28.4%**	**64 025**	**69.9%**	**21 800**	**63.7%**	**19.2%**
Property rates	6 392	3 516	55.0%	3 727	58.3%	7 243	113.3%	1 589	59.4%	134.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	130	-	-	-	-	-	-	-	-	-
Service charges - other	-	23	-	22	-	45	-	-	-	(100.0%)
Rental of facilities and equipment	47	11	22.6%	11	22.9%	21	45.5%	8	33.9%	31.0%
Interest earned - external investments	350	809	231.2%	887	253.5%	1 697	484.7%	218	66.5%	306.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	25	8.2%	51	16.9%	75	25.1%	40	39.1%	25.7%
Licences and permits	2 969	1 300	43.8%	881	29.7%	2 181	73.5%	741	66.4%	18.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 285	32 306	44.1%	20 336	27.7%	52 642	71.8%	19 198	75.4%	5.9%
Other own revenue	8 152	45	.5%	77	.9%	121	1.5%	5	.2%	1 347.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**80 953**	**13 327**	**16.5%**	**15 587**	**19.3%**	**28 914**	**35.7%**	**12 204**	**38.1%**	**27.7%**
Employee related costs	23 189	4 467	19.3%	5 049	21.8%	9 516	41.0%	3 916	40.4%	28.9%
Remuneration of councillors	7 792	1 717	22.0%	1 717	22.0%	3 435	44.1%	1 718	46.8%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 225	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 463	178	1.9%	2 095	22.1%	2 273	24.0%	1 234	45.9%	69.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 285	6 964	18.2%	6 726	17.6%	13 689	35.8%	5 337	34.7%	26.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 672**	**24 707**		**10 404**		**35 111**		**9 596**		
Transfers recognised - capital	38 502	10 587	27.5%	14 820	38.5%	25 407	66.0%	10 190	88.7%	45.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**49 174**	**4 008**	**8.2%**	**5 607**	**11.4%**	**9 616**	**19.6%**	**18 921**	**44.4%**	**(70.4%)**
National Government	38 502	1 003	2.6%	2 670	6.9%	3 674	9.5%	13 834	38.2%	(80.7%)
Provincial Government	-	-	-	-	-	-	-	81	266.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 502**	**1 003**	**2.6%**	**2 670**	**6.9%**	**3 674**	**9.5%**	**13 915**	**38.9%**	**(80.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 672	1 147	10.8%	2 937	27.5%	4 084	38.3%	5 006	67.0%	(41.3%)
Public contributions and donations	-	1 858	-	-	-	1 858	-	-	-	-
Capital Expenditure Standard Classification	**49 174**	**4 008**	**8.2%**	**5 607**	**11.4%**	**9 616**	**19.6%**	**18 921**	**44.4%**	**(70.4%)**
Governance and Administration	**340**	**10**	**2.9%**	**129**	**37.9%**	**139**	**40.8%**	**-**	**23.1%**	**(100.0%)**
Executive & Council	70	10	14.1%	13	18.8%	23	32.9%	-	-	(100.0%)
Budget & Treasury Office	140	-	-	32	22.8%	32	22.8%	-	23.1%	(100.0%)
Corporate Services	130	-	-	84	64.5%	84	64.5%	-	-	(100.0%)
Community and Public Safety	**296**	**-**	**-**	**71**	**24.1%**	**71**	**24.1%**	**51**	**70.4%**	**38.6%**
Community & Social Services	296	-	-	-	-	-	-	51	70.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	71	-	71	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 532**	**3 998**	**8.2%**	**5 407**	**11.1%**	**9 406**	**19.4%**	**18 870**	**45.4%**	**(71.3%)**
Planning and Development	48 532	3 998	8.2%	5 407	11.1%	9 406	19.4%	18 870	45.4%	(71.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**127 727**	**48 136**	**37.7%**	**45 264**	**35.4%**	**93 401**	**73.1%**	**31 706**	**77.6%**	**42.8%**
Ratepayers and other	**15 640**	**4 248**	**27.2%**	**8 104**	**51.8%**	**12 351**	**79.0%**	**2 176**	**56.4%**	**272.4%**
Government - operating	73 285	32 306	44.1%	20 336	27.7%	52 642	71.8%	19 198	75.6%	5.9%
Government - capital	38 502	10 587	27.5%	14 820	38.5%	25 407	66.0%	10 190	88.2%	45.4%
Interest	300	995	331.8%	2 005	668.3%	3 000	1 000.1%	142	43.6%	1 308.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 553)**	**(14 438)**	**18.4%**	**(20 164)**	**25.7%**	**(34 603)**	**44.1%**	**(13 393)**	**43.9%**	**50.6%**
Suppliers and employees	(78 553)	(14 438)	18.4%	(20 164)	25.7%	(34 603)	44.1%	(13 393)	43.9%	50.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**49 174**	**33 698**	**68.5%**	**25 100**	**51.0%**	**58 798**	**119.6%**	**18 313**	**110.8%**	**37.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**113**	**-**	**-**	**-**	**113**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	113	-	-	-	113	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(49 174)**	**(5 029)**	**10.2%**	**(8 577)**	**17.4%**	**(13 607)**	**27.7%**	**(19 790)**	**62.5%**	**(56.7%)**
Capital assets	(49 174)	(5 029)	10.2%	(8 577)	17.4%	(13 607)	27.7%	(19 790)	62.5%	(56.7%)
Net Cash from/(used) Investing Activities	**(49 174)**	**(4 916)**	**10.0%**	**(8 577)**	**17.4%**	**(13 494)**	**27.4%**	**(19 790)**	**62.5%**	**(56.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**28 781**	**59 961 295.8%**	**16 523**	**34 422 858.3%**	**45 304**	**94 384 154.2%**	**(1 477)**	**361.8%**	**(1 218.6%)**
Cash/cash equivalents at the year begin:	96 006	59 756	62.2%	88 537	92.2%	59 756	62.2%	77 609	80.1%	14.1%
Cash/cash equivalents at the year end:	**96 006**	**88 537**	**92.2%**	**105 060**	**109.4%**	**105 060**	**109.4%**	**76 132**	**114.3%**	**38.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	873	7.8%	881	7.8%	769	6.8%	8 732	77.6%	11 255	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**873**	**7.8%**	**881**	**7.8%**	**769**	**6.8%**	**8 732**	**77.6%**	**11 255**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	188	9.7%	180	9.3%	172	8.9%	1 389	72.0%	1 928	17.1%	-	-	-	-
Commercial	264	6.3%	225	5.4%	225	5.4%	3 477	83.0%	4 191	37.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	421	8.2%	476	9.3%	372	7.2%	3 866	75.3%	5 135	45.6%	-	-	-	-
Total By Customer Group	**873**	**7.8%**	**881**	**7.8%**	**769**	**6.8%**	**8 732**	**77.6%**	**11 255**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**124 083**	**39 587**	**31.9%**	**46 769**	**37.7%**	**86 356**	**69.6%**	**26 820**	**74.6%**	**74.4%**
Property rates	17 986	7 051	39.2%	2 115	11.8%	9 166	51.0%	1 918	107.6%	10.3%
Property rates - penalties and collection charges	-	4	-	-	-	4	-	0	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 493	1 109	31.7%	1 101	31.5%	2 210	63.3%	508	169.4%	116.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	869	204	23.5%	218	25.0%	422	48.6%	51	8.6%	329.2%
Interest earned - external investments	4 710	590	12.5%	420	8.9%	1 010	21.4%	734	61.5%	(42.7%)
Interest earned - outstanding debtors	3 893	1 107	28.4%	50	1.3%	1 156	29.7%	1 250	-	(96.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	388	80	20.7%	101	26.1%	181	46.8%	41	100.3%	145.1%
Licences and permits	735	-	-	142	19.4%	142	19.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 911	28 699	31.9%	41 760	46.4%	70 458	78.4%	21 114	67.1%	97.8%
Other own revenue	2 098	743	35.4%	862	41.1%	1 606	76.5%	1 204	1 001.3%	(28.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**112 598**	**29 989**	**26.6%**	**24 522**	**21.8%**	**54 511**	**48.4%**	**17 594**	**37.2%**	**39.4%**
Employee related costs	32 084	8 631	26.9%	8 438	26.3%	17 070	53.2%	7 158	46.6%	17.9%
Remuneration of councillors	10 201	1 696	16.6%	2 966	29.1%	4 662	45.7%	1 585	30.6%	87.1%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 853	946	16.2%	3 835	65.5%	4 781	81.7%	-	-	(100.0%)
Transfers and grants	4 391	1 553	35.4%	2 323	52.9%	3 876	88.3%	590	-	293.5%
Other expenditure	57 069	17 162	30.1%	6 959	12.2%	24 121	42.3%	8 261	31.3%	(15.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 485**	**9 597**		**22 247**		**31 845**		**9 226**		
Transfers recognised - capital	44 891	10 222	22.8%	11 559	25.7%	21 781	48.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**55 571**	**9 583**	**17.2%**	**14 552**	**26.2%**	**24 135**	**43.4%**	**13 244**	**43.0%**	**9.9%**
National Government	44 891	8 813	19.6%	12 745	28.4%	21 558	48.0%	10 732	41.4%	18.8%
Provincial Government	-	-	-	1 421	-	1 421	-	2 100	-	(32.3%)
District Municipality	-	-	-	-	-	-	-	14	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	398	-	(100.0%)
Transfers recognised - capital	**44 891**	**8 813**	**19.6%**	**14 166**	**31.6%**	**22 979**	**51.2%**	**13 244**	**49.1%**	**7.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 680	770	7.2%	386	3.6%	1 155	10.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**55 571**	**9 583**	**17.2%**	**14 552**	**26.2%**	**24 135**	**43.4%**	**13 244**	**43.0%**	**9.9%**
Governance and Administration	**1 850**	**540**	**29.2%**	**126**	**6.8%**	**666**	**36.0%**	**41**	**2.2%**	**205.8%**
Executive & Council	200	116	58.2%	122	60.9%	238	119.1%	27	2.4%	353.1%
Budget & Treasury Office	500	420	84.1%	-	-	420	84.1%	14	5.3%	(100.0%)
Corporate Services	1 150	4	.3%	4	.4%	8	.7%	-	-	(100.0%)
Community and Public Safety	**1 930**	**549**	**28.4%**	**397**	**20.6%**	**946**	**49.0%**	**232**	**33.4%**	**70.7%**
Community & Social Services	1 500	26	1.7%	11	.7%	37	2.5%	6	1 069.7%	81.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	430	523	121.6%	386	89.7%	909	211.3%	226	14.0%	70.4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**8 494**	**-**	**13 450**	**-**	**21 943**	**-**	**12 952**	**-**	**3.8%**
Planning and Development	-	139	-	12	-	151	-	-	-	(100.0%)
Road Transport	-	8 355	-	13 438	-	21 793	-	12 952	-	3.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**250**	**-**	**-**	**579**	**231.8%**	**579**	**231.8%**	**18**	**2.4%**	**3 168.0%**
Electricity	-	-	-	395	-	395	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	250	-	-	185	73.9%	185	73.9%	18	2.4%	941.6%
Other	**51 541**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**168 974**	**56 130**	**33.2%**	**49 767**	**29.5%**	**105 897**	**62.7%**	**38 900**	**76.7%**	**27.9%**
Ratepayers and other	**25 569**	**4 924**	**19.3%**	**8 846**	**34.6%**	**13 770**	**53.9%**	**1 396**	**64.8%**	**533.7%**
Government - operating	89 911	31 176	34.7%	39 056	43.4%	70 231	78.1%	21 114	72.9%	85.0%
Government - capital	44 891	18 959	42.2%	1 400	3.1%	20 359	45.4%	15 657	88.1%	(91.1%)
Interest	8 603	1 071	12.4%	466	5.4%	1 537	17.9%	734	61.5%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(109 598)**	**(33 517)**	**30.6%**	**(88 529)**	**80.8%**	**(122 045)**	**111.4%**	**(68 753)**	**151.1%**	**28.8%**
Suppliers and employees	(105 207)	(33 199)	31.6%	(88 529)	84.1%	(121 727)	115.7%	(61 778)	275.4%	43.3%
Finance charges	-	(14)	-	-	-	(14)	-	-	-	-
Transfers and grants	(4 391)	(304)	6.9%	-	-	(304)	6.9%	(6 975)	28.7%	(100.0%)
Net Cash from/(used) Operating Activities	**59 376**	**22 613**	**38.1%**	**(38 761)**	**(65.3%)**	**(16 148)**	**(27.2%)**	**(29 853)**	**(83.7%)**	**29.8%**
Cash Flow from Investing Activities										
Receipts	**8 926**	**5 759**	**64.5%**	**50 680**	**567.8%**	**56 439**	**632.3%**	**20 000**	**-**	**153.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 926	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	5 759	-	50 680	-	56 439	-	20 000	-	153.4%
Payments	**55 571**	**(13 601)**	**(24.5%)**	**(13 684)**	**(24.6%)**	**(27 285)**	**(49.1%)**	**(3 830)**	**-**	**257.3%**
Capital assets	55 571	(13 601)	(24.5%)	(13 684)	(24.6%)	(27 285)	(49.1%)	(3 830)	-	257.3%
Net Cash from/(used) Investing Activities	**64 497**	**(7 842)**	**(12.2%)**	**36 996**	**57.4%**	**29 154**	**45.2%**	**16 170**	**-**	**128.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**123 874**	**14 771**	**11.9%**	**(1 766)**	**(1.4%)**	**13 006**	**10.5%**	**(13 682)**	**(43.5%)**	**(87.1%)**
Cash/cash equivalents at the year begin:	37 178	30 089	80.9%	44 860	120.7%	30 089	80.9%	28 349	-	58.2%
Cash/cash equivalents at the year end:	**161 051**	**44 860**	**27.9%**	**43 094**	**26.8%**	**43 094**	**26.8%**	**14 667**	**36.5%**	**193.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	679	3.1%	499	2.3%	474	2.2%	19 937	92.3%	21 590	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	250	8.9%	161	5.8%	157	5.6%	2 224	79.7%	2 792	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	989	3.3%	1 110	3.7%	1 066	3.6%	26 472	89.3%	29 636	50.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	1.2%	447	9.7%	431	9.3%	3 688	79.8%	4 623	7.9%	-	-	-	-
Total By Income Source	**1 974**	**3.4%**	**2 217**	**3.8%**	**2 128**	**3.6%**	**52 322**	**89.2%**	**58 642**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	246	2.8%	330	3.8%	320	3.6%	7 868	89.8%	8 765	14.9%	-	-	-	-
Commercial	1 479	3.7%	1 503	3.8%	1 430	3.6%	35 055	88.8%	39 468	67.3%	-	-	-	-
Households	249	2.4%	384	3.7%	378	3.6%	9 398	90.3%	10 408	17.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 974**	**3.4%**	**2 217**	**3.8%**	**2 128**	**3.6%**	**52 322**	**89.2%**	**58 642**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	10.2%	13	2.4%	28	5.2%	454	82.3%	552	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**56**	**10.2%**	**13**	**2.4%**	**28**	**5.2%**	**454**	**82.3%**	**552**	**100.0%**

Contact Details

Municipal Manager	B Ntuli (acting)	035 572 1292
Financial Manager	S Ngiba	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**42 777**	**13 232**	**30.9%**	**8 754**	**20.5%**	**21 985**	**51.4%**	**5 108**	**55.5%**	**71.4%**
Property rates	6 829	4 458	65.3%	1 751	25.6%	6 209	90.9%	1 674	66.5%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	249	77.5%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	338	-	342	-	680	-	-	-	(100.0%)
Service charges - refuse revenue	1 303	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	90	-	(100.0%)
Rental of facilities and equipment	100	23	23.4%	21	20.6%	44	44.0%	18	155.6%	12.6%
Interest earned - external investments	200	29	14.5%	-	-	29	14.5%	10	-	(100.0%)
Interest earned - outstanding debtors	700	98	14.0%	299	42.7%	397	56.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 600	34	.9%	12	.3%	46	1.3%	5	5.3%	149.8%
Licences and permits	-	1	-	2	-	3	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 645	8 217	32.0%	6 313	24.6%	14 530	56.7%	2 985	51.6%	111.5%
Other own revenue	200	33	16.7%	15	7.3%	48	24.0%	78	29.8%	(81.1%)
Gains on disposal of PPE	4 200	-	-	-	-	-	-	-	-	-
Operating Expenditure	**42 516**	**7 890**	**18.6%**	**6 521**	**15.3%**	**14 411**	**33.9%**	**4 961**	**42.6%**	**31.4%**
Employee related costs	14 333	2 227	15.5%	3 190	22.3%	5 417	37.8%	2 444	40.8%	30.5%
Remuneration of councillors	1 646	364	22.1%	411	25.0%	775	47.1%	223	27.6%	83.9%
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	300	32	10.8%	12	4.1%	45	14.9%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 350	43	3.2%	-	-	43	3.2%	-	-	-
Contracted services	11 272	2 970	26.3%	875	7.8%	3 844	34.1%	586	36.1%	49.3%
Transfers and grants	-	-	-	-	-	-	-	502	-	(100.0%)
Other expenditure	7 115	2 254	31.7%	2 033	28.6%	4 287	60.3%	1 207	36.8%	68.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**261**	**5 341**		**2 233**		**7 574**		**147**		
Transfers recognised - capital	10 925	3 278	30.0%	971	8.9%	4 249	38.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 186**	**8 619**		**3 204**		**11 823**		**147**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**10 995**	**3 278**	**29.8%**	**1 533**	**13.9%**	**4 811**	**43.8%**	**2 638**	**42.4%**	**(41.9%)**
National Government	10 925	3 278	30.0%	1 533	14.0%	4 811	44.0%	2 638	42.4%	(41.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 925**	**3 278**	**30.0%**	**1 533**	**14.0%**	**4 811**	**44.0%**	**2 638**	**42.4%**	**(41.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 995**	**3 278**	**29.8%**	**1 533**	**13.9%**	**4 811**	**43.8%**	**2 638**	**42.4%**	**(41.9%)**
Governance and Administration	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 925**	**3 278**	**30.0%**	**1 533**	**14.0%**	**4 811**	**44.0%**	**2 638**	**42.4%**	**(41.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 925	3 278	30.0%	1 533	14.0%	4 811	44.0%	2 638	42.4%	(41.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**45 709**	**17 224**	**37.7%**	**11 929**	**26.1%**	**29 153**	**63.8%**	**7 565**	**72.7%**	**57.7%**
Ratepayers and other	**8 940**	**2 351**	**26.3%**	**3 074**	**34.4%**	**5 426**	**60.7%**	**1 718**	**81.0%**	**79.0%**
Government - operating	25 644	10 316	40.2%	5 758	22.5%	16 074	62.7%	2 985	73.0%	92.9%
Government - capital	10 925	4 548	41.6%	3 089	28.3%	7 637	69.9%	2 849	68.9%	8.4%
Interest	200	9	4.3%	8	4.1%	17	8.5%	13	9.6%	(37.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(37 292)**	**(12 960)**	**34.8%**	**(8 682)**	**23.3%**	**(21 642)**	**58.0%**	**(8 940)**	**244.4%**	**(2.9%)**
Suppliers and employees	(36 992)	(12 899)	34.9%	(8 650)	23.4%	(21 549)	58.3%	(7 611)	145.2%	13.6%
Finance charges	(300)	(61)	20.2%	(32)	10.8%	(93)	31.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(1 329)	-	(100.0%)
Net Cash from/(used) Operating Activities	**8 417**	**4 264**	**50.7%**	**3 248**	**38.6%**	**7 512**	**89.2%**	**(1 375)**	**9.8%**	**(336.2%)**
Cash Flow from Investing Activities										
Receipts	**4 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(10 995)**	**(3 382)**	**30.8%**	**(2 478)**	**22.5%**	**(5 860)**	**53.3%**	**(1 998)**	**-**	**24.0%**
Capital assets	(10 995)	(3 382)	30.8%	(2 478)	22.5%	(5 860)	53.3%	(1 998)	-	24.0%
Net Cash from/(used) Investing Activities	**(6 795)**	**(3 382)**	**49.8%**	**(2 478)**	**36.5%**	**(5 860)**	**86.2%**	**(1 998)**	**(499.5%)**	**24.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(125)**	**-**	**(117)**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(125)	-	(117)	-	(242)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(125)**	**-**	**(117)**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 622**	**757**	**46.6%**	**653**	**40.3%**	**1 410**	**86.9%**	**(3 373)**	**2.0%**	**(119.4%)**
Cash/cash equivalents at the year begin:	682	6	.9%	763	111.9%	6	.9%	3 980	.5%	(80.8%)
Cash/cash equivalents at the year end:	**2 304**	**763**	**33.1%**	**1 416**	**61.5%**	**1 416**	**61.5%**	**607**	**1.5%**	**133.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	637	4.3%	648	4.4%	544	3.7%	12 912	87.6%	14 742	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**637**	**4.3%**	**648**	**4.4%**	**544**	**3.7%**	**12 912**	**87.6%**	**14 742**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34	1.2%	74	2.6%	34	1.2%	2 681	95.0%	2 823	19.2%	-	-	-	-
Commercial	218	10.9%	171	8.6%	133	6.7%	1 469	73.8%	1 992	13.5%	-	-	-	-
Households	170	2.6%	210	3.3%	200	3.1%	5 846	91.0%	6 425	43.6%	-	-	-	-
Other	215	6.1%	193	5.5%	177	5.0%	2 916	83.3%	3 501	23.7%	-	-	-	-
Total By Customer Group	**637**	**4.3%**	**648**	**4.4%**	**544**	**3.7%**	**12 912**	**87.6%**	**14 742**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53	2.7%	(204)	(10.4%)	104	5.3%	2 013	102.4%	1 967	87.9%
Auditor-General	271	100.0%	-	-	-	-	-	-	271	12.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**324**	**14.5%**	**(204)**	**(9.1%)**	**104**	**4.7%**	**2 013**	**90.0%**	**2 238**	**100.0%**

Contact Details

Municipal Manager	AM Dhlomo	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 607**	**10 406**	**19.8%**	**21 808**	**41.5%**	**32 214**	**61.2%**	**5 736**	**47.8%**	**280.2%**
Property rates	300	115	38.4%	101	33.6%	216	71.9%	109	21.9%	(7.2%)
Property rates - penalties and collection charges	120	-	-	50	41.7%	50	41.7%	30	11.4%	68.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	289	5	1.7%	66	22.7%	71	24.5%	27	55.4%	147.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	317	25	8.0%	40	12.6%	65	20.6%	45	79.5%	(10.4%)
Interest earned - external investments	450	111	24.7%	110	24.4%	221	49.2%	113	51.0%	(2.4%)
Interest earned - outstanding debtors	30	35	116.3%	16	53.1%	51	169.3%	11	128.5%	43.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 914	29	1.0%	22	.7%	51	1.7%	222	21.5%	(90.2%)
Licences and permits	2 364	40	1.7%	26	1.1%	67	2.8%	38	4.2%	(30.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 260	10 016	22.6%	21 270	48.1%	31 286	70.7%	5 136	53.0%	314.1%
Other own revenue	1 562	29	1.8%	108	6.9%	137	8.7%	8	196.5%	1 318.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**48 705**	**10 175**	**20.9%**	**16 384**	**33.6%**	**26 560**	**54.5%**	**13 501**	**73.0%**	**21.4%**
Employee related costs	21 303	3 490	16.4%	4 832	22.7%	8 322	39.1%	4 163	39.1%	16.1%
Remuneration of councillors	4 756	953	20.0%	1 013	21.3%	1 966	41.3%	820	49.3%	23.5%
Debt impairment	(324)	933	(288.3%)	-	-	933	(288.3%)	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	30	-	-	-	-	-	-	465	127.2%	(100.0%)
Contracted services	890	-	-	-	-	-	-	-	-	-
Transfers and grants	9 250	2 560	27.7%	7 605	82.2%	10 165	109.9%	4 169	6 000.7%	82.4%
Other expenditure	9 800	2 239	22.8%	2 934	29.9%	5 173	52.8%	3 883	87.5%	(24.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 902**	**231**		**5 424**		**5 655**		**(7 764)**		
Transfers recognised - capital	12 188	-	-	1 872	15.4%	1 872	15.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 537**	**993**	**7.3%**	**1 258**	**9.3%**	**2 251**	**16.6%**	**2 708**	**1 940.7%**	**(53.5%)**
National Government	12 187	993	8.1%	1 258	10.3%	2 251	18.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 187**	**993**	**8.1%**	**1 258**	**10.3%**	**2 251**	**18.5%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 350	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	2 708	-	(100.0%)
Capital Expenditure Standard Classification	**13 537**	**993**	**7.3%**	**1 258**	**9.3%**	**2 251**	**16.6%**	**2 708**	**1 940.7%**	**(53.5%)**
Governance and Administration	**8 875**	**598**	**6.7%**	**-**	**-**	**598**	**6.7%**	**-**	**-**	**-**
Executive & Council	8 625	598	6.9%	-	-	598	6.9%	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 662**	**-**	**-**	**-**	**-**	**-**	**-**	**2 708**	**1 940.7%**	**(100.0%)**
Community & Social Services	850	-	-	-	-	-	-	2 708	1 940.7%	(100.0%)
Sport And Recreation	3 112	-	-	-	-	-	-	-	-	-
Public Safety	700	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**395**	**-**	**1 258**	**-**	**1 653**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	395	-	1 258	-	1 653	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**60 694**	**22 940**	**37.8%**	**29 523**	**48.6%**	**52 464**	**86.4%**	**5 736**	**28.7%**	**414.7%**
Ratepayers and other	**3 796**	**181**	**4.8%**	**3 797**	**100.0%**	**3 978**	**104.8%**	**477**	**19.0%**	**696.6%**
Government - operating	44 261	17 886	40.4%	22 293	50.4%	40 179	90.8%	5 136	53.0%	334.0%
Government - capital	12 188	4 840	39.7%	3 418	28.0%	8 258	67.8%	-	-	(100.0%)
Interest	450	33	7.3%	16	3.5%	49	10.9%	124	55.2%	(87.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(46 839)**	**(14 752)**	**31.5%**	**(27 557)**	**58.8%**	**(42 309)**	**90.3%**	**(13 501)**	**80.4%**	**104.1%**
Suppliers and employees	(37 589)	(9 045)	24.1%	(12 838)	34.2%	(21 883)	58.2%	(9 331)	53.9%	37.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 250)	(5 707)	61.7%	(14 719)	159.1%	(20 426)	220.8%	(4 169)	5 995.8%	253.0%
Net Cash from/(used) Operating Activities	**13 855**	**8 188**	**59.1%**	**1 966**	**14.2%**	**10 155**	**73.3%**	**(7 764)**	**(30.0%)**	**(125.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 538)**	**(5 529)**	**40.8%**	**(3 683)**	**27.2%**	**(9 212)**	**68.0%**	**-**	**-**	**(100.0%)**
Capital assets	(13 538)	(5 529)	40.8%	(3 683)	27.2%	(9 212)	68.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(13 538)**	**(5 529)**	**40.8%**	**(3 683)**	**27.2%**	**(9 212)**	**68.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**317**	**2 659**	**838.2%**	**(1 716)**	**(541.1%)**	**943**	**297.1%**	**(7 764)**	**(29.9%)**	**(77.9%)**
Cash/cash equivalents at the year begin:	56	(32)	(57.9%)	2 627	4 700.8%	(32)	(57.9%)	8 770	8.6%	(70.0%)
Cash/cash equivalents at the year end:	**373**	**2 627**	**704.0%**	**910**	**244.0%**	**910**	**244.0%**	**1 006**	**.7%**	**(9.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28	2.7%	33	3.2%	27	2.7%	934	91.4%	1 022	56.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	300	-	-	-
Receivables from Exchange Transactions - Waste Management	18	2.8%	2	.3%	2	.2%	624	96.8%	644	35.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	26.9%	-	-	75	54.9%	25	18.2%	136	7.5%	-	-	-	-
Total By Income Source	**82**	**4.5%**	**34**	**1.9%**	**104**	**5.7%**	**1 583**	**87.8%**	**1 803**	**100.0%**	**300**	**16.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39	6.6%	23	3.9%	58	9.8%	474	79.7%	595	33.0%	-	-	-	-
Commercial	26	3.1%	8	1.0%	31	3.7%	778	92.3%	843	46.7%	-	-	-	-
Households	17	4.6%	3	.7%	14	4.0%	331	90.7%	365	20.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	300	-	-	-
Total By Customer Group	**82**	**4.5%**	**34**	**1.9%**	**104**	**5.7%**	**1 583**	**87.8%**	**1 803**	**100.0%**	**300**	**16.6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	.7%	-	-	138	44.4%	171	54.9%	312	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2**	**.7%**	**-**	**-**	**138**	**44.4%**	**171**	**54.9%**	**312**	**100.0%**

Contact Details

Municipal Manager	Mr SN Zikhali (Acting)	035 838 8500
Financial Manager	Mr FXH Mhlongo (Acting)	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**117 786**	**42 094**	**35.7%**	**41 462**	**35.2%**	**83 555**	**70.9%**	**36 852**	**91.7%**	**12.5%**
Property rates	21 724	4 727	21.8%	4 860	22.4%	9 587	44.1%	4 445	63.6%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 261	866	20.3%	854	20.0%	1 720	40.4%	1 044	42.8%	(18.2%)
Service charges - other	1 658	421	25.4%	265	16.0%	685	41.3%	405	51.1%	(34.6%)
Rental of facilities and equipment	161	82	51.0%	196	121.8%	278	172.8%	62	101.8%	216.1%
Interest earned - external investments	300	189	62.9%	177	58.9%	365	121.8%	84	859.6%	109.6%
Interest earned - outstanding debtors	4 067	1 316	32.4%	1 398	34.4%	2 714	66.7%	1 335	69.3%	4.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 955	16	.1%	19	.1%	35	.2%	39	155.0%	(51.9%)
Licences and permits	2 420	826	34.1%	702	29.0%	1 528	63.2%	709	61.7%	(1.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 739	25 449	38.1%	29 900	44.8%	55 349	82.9%	25 157	92.3%	18.9%
Other own revenue	339	8 051	2 375.1%	3 260	961.6%	11 311	3 336.6%	3 572	7 954.9%	(8.7%)
Gains on disposal of PPE	162	151	93.0%	(169)	(104.0%)	(18)	(11.0%)	-	-	(100.0%)
Operating Expenditure	**127 620**	**26 694**	**20.9%**	**25 155**	**19.7%**	**51 849**	**40.6%**	**21 091**	**46.2%**	**19.3%**
Employee related costs	50 950	7 874	15.5%	10 154	19.9%	18 028	35.4%	8 371	40.5%	21.3%
Remuneration of councillors	10 879	2 134	19.6%	2 150	19.8%	4 284	39.4%	2 150	37.9%	-
Debt impairment	4 867	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 350	-	-	-	-	-	-	-	-	-
Finance charges	510	171	33.5%	-	-	171	33.5%	21	8.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	418	559	133.7%	1 374	328.8%	1 933	462.5%	71	4.2%	1 824.8%
Contracted services	13 188	2 517	19.1%	2 743	20.8%	5 260	39.9%	1 685	58.8%	62.8%
Transfers and grants	-	4 343	-	842	-	5 185	-	6 714	-	(87.5%)
Other expenditure	39 458	9 097	23.1%	7 891	20.0%	16 988	43.1%	2 078	38.5%	279.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 834)**	**15 400**		**16 307**		**31 707**		**15 761**		
Transfers recognised - capital	33 498	3 235	9.7%	588	1.8%	3 823	11.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**30 449**	**8 569**	**28.1%**	**2 917**	**9.6%**	**11 486**	**37.7%**	**6 404**	**37.4%**	**(54.4%)**
National Government	30 449	8 347	27.4%	2 905	9.5%	11 252	37.0%	6 381	32.9%	(54.5%)
Provincial Government	-	-	-	-	-	-	-	22	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	222	-	-	-	222	-	-	-	-
Transfers recognised - capital	**30 449**	**8 569**	**28.1%**	**2 905**	**9.5%**	**11 474**	**37.7%**	**6 404**	**33.1%**	**(54.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	12	-	12	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 449**	**8 569**	**28.1%**	**2 917**	**9.6%**	**11 486**	**37.7%**	**6 404**	**37.4%**	**(54.4%)**
Governance and Administration	**-**	**222**	**-**	**12**	**-**	**234**	**-**	**22**	**-**	**(47.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	222	-	-	-	222	-	22	-	(100.0%)
Corporate Services	-	-	-	12	-	12	-	-	-	(100.0%)
Community and Public Safety	**2 573**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1 287	-	-	-	-	-	-	-	-	-
Sport And Recreation	257	-	-	-	-	-	-	-	-	-
Public Safety	77	-	-	-	-	-	-	-	-	-
Housing	901	-	-	-	-	-	-	-	-	-
Health	51	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 876**	**8 347**	**29.9%**	**2 905**	**10.4%**	**11 252**	**40.4%**	**6 381**	**34.0%**	**(54.5%)**
Planning and Development	8 363	-	-	-	-	-	-	2 640	-	(100.0%)
Road Transport	16 725	8 347	49.9%	2 905	17.4%	11 252	67.3%	3 741	12.1%	(22.3%)
Environmental Protection	2 788	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**136 881**	**50 395**	**36.8%**	**39 325**	**28.7%**	**89 720**	**65.5%**	**36 447**	**75.0%**	**7.9%**
Ratepayers and other	**32 273**	**9 925**	**30.8%**	**10 724**	**33.2%**	**20 649**	**64.0%**	**9 576**	**105.7%**	**12.0%**
Government - operating	68 018	27 105	39.8%	16 138	23.7%	43 243	63.6%	16 254	73.0%	(.7%)
Government - capital	32 223	13 176	40.9%	12 322	38.2%	25 498	79.1%	9 201	54.8%	33.9%
Interest	4 367	189	4.3%	141	3.2%	330	7.5%	1 416	-	(90.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(106 474)**	**(22 720)**	**21.3%**	**(27 872)**	**26.2%**	**(50 592)**	**47.5%**	**(15 257)**	**53.2%**	**82.7%**
Suppliers and employees	(106 274)	(21 451)	20.2%	(27 321)	25.7%	(48 772)	45.9%	(15 056)	53.4%	81.5%
Finance charges	(200)	-	-	-	-	-	-	(21)	8.9%	(100.0%)
Transfers and grants	-	(1 270)	-	(550)	-	(1 820)	-	(180)	-	205.8%
Net Cash from/(used) Operating Activities	**30 407**	**27 674**	**91.0%**	**11 453**	**37.7%**	**39 128**	**128.7%**	**21 190**	**123.7%**	**(45.9%)**
Cash Flow from Investing Activities										
Receipts	**11 186**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.5%**	**-**
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 186	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(33 498)**	**(10 410)**	**31.1%**	**(15 812)**	**47.2%**	**(26 223)**	**78.3%**	**(6 381)**	**29.7%**	**147.8%**
Capital assets	(33 498)	(10 410)	31.1%	(15 812)	47.2%	(26 223)	78.3%	(6 381)	29.7%	147.8%
Net Cash from/(used) Investing Activities	**(22 312)**	**(10 410)**	**46.7%**	**(15 812)**	**70.9%**	**(26 223)**	**117.5%**	**(6 381)**	**36.3%**	**147.8%**
Cash Flow from Financing Activities										
Receipts	**2 537**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 537	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(891)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44.5%**	**-**
Repayment of borrowing	(891)	-	-	-	-	-	-	-	44.5%	-
Net Cash from/(used) Financing Activities	**1 646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44.5%**	**-**
Net Increase/(Decrease) in cash held	**9 741**	**17 264**	**177.2%**	**(4 359)**	**(44.7%)**	**12 905**	**132.5%**	**14 808**	**488.2%**	**(129.4%)**
Cash/cash equivalents at the year begin:	856	12 742	1 488.5%	30 006	3 505.3%	12 742	1 488.5%	12 477	96.1%	140.5%
Cash/cash equivalents at the year end:	**10 597**	**30 006**	**283.2%**	**25 647**	**242.0%**	**25 647**	**242.0%**	**27 285**	**858.3%**	**(6.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 155	5.0%	301	.7%	1 692	3.9%	39 343	90.5%	43 491	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 155**	**5.0%**	**301**	**.7%**	**1 692**	**3.9%**	**39 343**	**90.5%**	**43 491**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	105	8.4%	(1 172)	(93.8%)	271	21.7%	2 046	163.7%	1 250	2.9%	-	-	-	-
Commercial	649	10.4%	431	6.9%	356	5.7%	4 797	77.0%	6 233	14.3%	-	-	-	-
Households	1 156	3.5%	871	2.7%	869	2.7%	29 706	91.1%	32 601	75.0%	-	-	-	-
Other	245	7.2%	171	5.0%	197	5.8%	2 794	82.0%	3 407	7.8%	-	-	-	-
Total By Customer Group	**2 155**	**5.0%**	**301**	**.7%**	**1 692**	**3.9%**	**39 343**	**90.5%**	**43 491**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 955	64.3%	119	3.9%	210	6.9%	756	24.9%	3 040	99.4%
Auditor-General	-	-	-	-	-	-	18	100.0%	18	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 955**	**63.9%**	**119**	**3.9%**	**210**	**6.9%**	**774**	**25.3%**	**3 058**	**100.0%**

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**310 268**	**102 532**	**33.0%**	**96 752**	**31.2%**	**199 284**	**64.2%**	**57 124**	**55.2%**	**69.4%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 742	1 551	32.7%	1 880	39.6%	3 431	72.4%	293	20.6%	540.6%
Service charges - water revenue	35 994	12 779	35.5%	8 680	24.1%	21 459	59.6%	5	6.8%	176 751.2%
Service charges - sanitation revenue	1 699	371	21.8%	319	18.8%	689	40.6%	-	3.3%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	165	17	10.1%	24	14.3%	40	24.4%	-	9.5%	(100.0%)
Interest earned - external investments	12 870	1 271	9.9%	936	7.3%	2 207	17.1%	1 072	114.5%	(12.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	6.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	218 530	80 288	36.7%	84 150	38.5%	164 438	75.2%	55 456	66.8%	51.7%
Other own revenue	36 270	6 255	17.2%	764	2.1%	7 019	19.4%	298	76.0%	156.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**310 268**	**108 196**	**34.9%**	**75 476**	**24.3%**	**183 672**	**59.2%**	**38 676**	**34.4%**	**95.2%**
Employee related costs	118 630	30 769	25.9%	26 633	22.5%	57 401	48.4%	20 457	49.4%	30.2%
Remuneration of councillors	10 354	1 747	16.9%	1 436	13.9%	3 183	30.7%	1 628	61.9%	(11.8%)
Debt impairment	18 557	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 414	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	1	-	1	-	6	23.5%	(86.3%)
Bulk purchases	51 449	27 880	54.2%	9 281	18.0%	37 161	72.2%	4 668	19.7%	98.8%
Other Materials	26 032	10 814	41.5%	11 161	42.9%	21 974	84.4%	2 372	65.2%	370.6%
Contracted services	21 660	2 588	11.9%	2 509	11.6%	5 096	23.5%	1 218	98.1%	106.0%
Transfers and grants	3 169	3 257	102.8%	6 352	200.5%	9 609	303.2%	930	-	582.8%
Other expenditure	27 004	31 142	115.3%	18 105	67.0%	49 247	182.4%	7 397	26.8%	144.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**(5 665)**		**21 276**		**15 611**		**18 449**		
Transfers recognised - capital	238 505	-	-	91 995	38.6%	91 995	38.6%	33 411	15.5%	175.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**241 505**	**70 743**	**29.3%**	**48 038**	**19.9%**	**118 780**	**49.2%**	**68 114**	**41.8%**	**(29.5%)**
National Government	234 707	70 088	29.9%	46 506	19.8%	116 594	49.7%	68 114	41.8%	(31.7%)
Provincial Government	3 798	655	17.2%	-	-	655	17.2%	-	-	-
District Municipality	3 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**241 505**	**70 743**	**29.3%**	**46 506**	**19.3%**	**117 249**	**48.5%**	**68 114**	**41.8%**	**(31.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 531	-	1 531	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**241 505**	**70 743**	**29.3%**	**48 038**	**19.9%**	**118 780**	**49.2%**	**68 114**	**41.8%**	**(29.5%)**
Governance and Administration	**3 000**	**-**	**-**	**611**	**20.4%**	**611**	**20.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	-	-	611	20.4%	611	20.4%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 798**	**2 346**	**13.2%**	**2 573**	**14.5%**	**4 919**	**27.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	14 000	2 346	16.8%	2 573	18.4%	4 919	35.1%	-	-	(100.0%)
Sport And Recreation	3 798	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**220 707**	**68 397**	**31.0%**	**44 853**	**20.3%**	**113 250**	**51.3%**	**68 114**	**51.4%**	**(34.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	168 707	49 075	29.1%	25 102	14.9%	74 177	44.0%	66 430	50.4%	(62.2%)
Waste Water Management	52 000	19 322	37.2%	19 751	38.0%	39 074	75.1%	1 684	-	1 073.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**540 068**	**501 174**	**92.8%**	**338 452**	**62.7%**	**839 626**	**155.5%**	**254 384**	**151.8%**	**33.0%**
Ratepayers and other	**70 163**	**324 072**	**461.9%**	**254 115**	**362.2%**	**578 187**	**824.1%**	**108 493**	**1 577.1%**	**134.2%**
Government - operating	218 530	85 000	38.9%	64 452	29.5%	149 452	68.4%	60 652	79.5%	6.3%
Government - capital	238 505	90 831	38.1%	19 193	8.0%	110 024	46.1%	84 231	55.5%	(77.2%)
Interest	12 870	1 271	9.9%	693	5.4%	1 964	15.3%	1 008	113.2%	(31.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(258 299)**	**(353 091)**	**136.7%**	**(417 996)**	**161.8%**	**(771 086)**	**298.5%**	**(172 597)**	**422.0%**	**142.2%**
Suppliers and employees	(258 299)	(353 091)	136.7%	(417 996)	161.8%	(771 086)	298.5%	(172 597)	422.0%	142.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**281 769**	**148 083**	**52.6%**	**(79 543)**	**(28.2%)**	**68 540**	**24.3%**	**81 788**	**75.9%**	**(197.3%)**
Cash Flow from Investing Activities										
Receipts	**220 065**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	65	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	220 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(241 505)**	**(84 401)**	**34.9%**	**(72 106)**	**29.9%**	**(156 507)**	**64.8%**	**(64 750)**	**30.7%**	**11.4%**
Capital assets	(241 505)	(84 401)	34.9%	(72 106)	29.9%	(156 507)	64.8%	(64 750)	30.7%	11.4%
Net Cash from/(used) Investing Activities	**(21 440)**	**(84 401)**	**393.7%**	**(72 106)**	**336.3%**	**(156 507)**	**730.0%**	**(64 750)**	**30.7%**	**11.4%**
Cash Flow from Financing Activities										
Receipts	**40**	**182**	**455.2%**	**83**	**207.2%**	**265**	**662.4%**	**18**	**234.6%**	**372.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40	182	455.2%	83	207.2%	265	662.4%	18	234.6%	372.4%
Payments	**-**	**(776)**	**-**	**-**	**-**	**(776)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(776)	-	-	-	(776)	-	-	-	-
Net Cash from/(used) Financing Activities	**40**	**(594)**	**(1 484.8%)**	**83**	**207.2%**	**(511)**	**(1 277.6%)**	**18**	**(2.4%)**	**372.4%**
Net Increase/(Decrease) in cash held	**260 369**	**63 089**	**24.2%**	**(151 567)**	**(58.2%)**	**(88 478)**	**(34.0%)**	**17 055**	**228.4%**	**(988.7%)**
Cash/cash equivalents at the year begin:	318 627	(73 277)	(23.0%)	(10 189)	(3.2%)	(73 277)	(23.0%)	279 609	39.9%	(103.6%)
Cash/cash equivalents at the year end:	**578 996**	**(10 189)**	**(1.8%)**	**(161 755)**	**(27.9%)**	**(161 755)**	**(27.9%)**	**296 664**	**102.2%**	**(154.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	381	.3%	2 446	1.6%	2 420	1.6%	143 807	96.5%	149 054	92.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(15)	(.3%)	221	4.6%	96	2.0%	4 501	93.7%	4 804	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	73	.9%	73	.9%	8 013	98.2%	8 159	5.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Total By Income Source	**366**	**.2%**	**2 741**	**1.7%**	**2 589**	**1.6%**	**156 323**	**96.5%**	**162 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(555)	(10.9%)	431	8.5%	221	4.4%	4 986	98.1%	5 083	3.1%	-	-	-	-
Commercial	662	3.0%	517	2.3%	414	1.9%	20 659	92.8%	22 251	13.7%	-	-	-	-
Households	259	.2%	1 793	1.3%	1 954	1.5%	130 679	97.0%	134 685	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**366**	**.2%**	**2 741**	**1.7%**	**2 589**	**1.6%**	**156 323**	**96.5%**	**162 020**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 897	100.0%	-	-	-	-	-	-	1 897	(38.7%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 405	100.0%	-	-	-	-	-	-	1 405	(28.6%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(9 429)	114.9%	(5 223)	63.6%	1 285	(15.7%)	5 160	(62.9%)	(8 208)	167.3%
Total	**(6 127)**	**124.9%**	**(5 223)**	**106.5%**	**1 285**	**(26.2%)**	**5 160**	**(105.2%)**	**(4 906)**	**100.0%**

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**67 490**	**30 957**	**45.9%**	**13 757**	**20.4%**	**44 713**	**66.3%**	**17 479**	**72.1%**	**(21.3%)**
Property rates	4 800	1 524	31.8%	1 524	31.8%	3 048	63.5%	1 426	61.5%	6.9%
Property rates - penalties and collection charges	120	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	280	64	22.8%	66	23.7%	130	46.5%	66	-	1.2%
Rental of facilities and equipment	100	27	27.2%	37	37.2%	64	64.4%	15	34.4%	140.1%
Interest earned - external investments	150	33	21.9%	87	57.9%	120	79.8%	-	-	(100.0%)
Interest earned - outstanding debtors	-	100	-	161	-	261	-	113	-	42.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	16	3.1%	21	4.3%	37	7.4%	9	3.1%	137.4%
Licences and permits	-	69	-	54	-	123	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 304	28 862	47.1%	10 456	17.1%	39 318	64.1%	13 382	67.1%	(21.9%)
Other own revenue	236	262	110.9%	1 350	572.1%	1 612	682.9%	2 468	1 226.5%	(45.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**61 405**	**18 682**	**30.4%**	**17 029**	**27.7%**	**35 711**	**58.2%**	**19 157**	**79.8%**	**(11.1%)**
Employee related costs	20 828	5 275	25.3%	6 215	29.8%	11 490	55.2%	5 312	53.1%	17.0%
Remuneration of councillors	6 927	1 110	16.0%	1 679	24.2%	2 790	40.3%	1 072	33.5%	56.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 100	-	-	-	-	-	-	-	-	-
Finance charges	293	-	-	31	10.6%	31	10.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	58	-	58	-	-	-	(100.0%)
Contracted services	600	354	59.1%	257	42.9%	612	101.9%	311	304.6%	(17.2%)
Transfers and grants	375	81	21.6%	154	41.1%	235	62.7%	-	-	(100.0%)
Other expenditure	30 282	11 861	39.2%	8 634	28.5%	20 496	67.7%	12 462	115.2%	(30.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 085**	**12 275**		**(3 273)**		**9 002**		**(1 678)**		
Transfers recognised - capital	20 640	7 319	35.5%	11 616	56.3%	18 935	91.7%	12 357	94.7%	(6.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**25 340**	**9 598**	**37.9%**	**9 499**	**37.5%**	**19 097**	**75.4%**	**1 770**	**12.4%**	**436.6%**
National Government	20 640	8 750	42.4%	9 231	44.7%	17 980	87.1%	1 770	14.8%	421.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 640**	**8 750**	**42.4%**	**9 231**	**44.7%**	**17 980**	**87.1%**	**1 770**	**14.8%**	**421.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 700	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	848	-	268	-	1 117	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**25 340**	**9 598**	**37.9%**	**9 499**	**37.5%**	**19 097**	**75.4%**	**1 770**	**12.4%**	**436.6%**
Governance and Administration	**4 700**	**9 598**	**204.2%**	**9 499**	**202.1%**	**19 097**	**406.3%**	**1 770**	**48.0%**	**436.6%**
Executive & Council	-	9 598	-	9 499	-	19 097	-	1 770	-	436.6%
Budget & Treasury Office	4 700	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 640**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	20 640	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**87 762**	**38 466**	**43.8%**	**24 803**	**28.3%**	**63 269**	**72.1%**	**29 278**	**77.7%**	**(15.3%)**
Ratepayers and other	**6 040**	**2 285**	**37.8%**	**2 731**	**45.2%**	**5 016**	**83.0%**	**3 539**	**114.5%**	**(22.8%)**
Government - operating	60 932	29 862	49.0%	10 456	17.2%	40 318	66.2%	13 382	67.1%	(21.9%)
Government - capital	20 640	6 319	30.6%	11 616	56.3%	17 935	86.9%	12 357	94.7%	(6.0%)
Interest	150	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(62 598)**	**(36 495)**	**58.3%**	**(20 037)**	**32.0%**	**(56 533)**	**90.3%**	**(28 139)**	**109.3%**	**(28.8%)**
Suppliers and employees	(61 930)	(36 482)	58.9%	(20 037)	32.4%	(56 519)	91.3%	(28 139)	110.0%	(28.8%)
Finance charges	(293)	-	-	-	-	-	-	-	-	-
Transfers and grants	(375)	(14)	3.6%	-	-	(14)	3.6%	-	-	-
Net Cash from/(used) Operating Activities	**25 164**	**1 971**	**7.8%**	**4 766**	**18.9%**	**6 737**	**26.8%**	**1 139**	**8.6%**	**318.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**8 116**	**-**	**10 983**	**-**	**19 099**	**-**	**5 800**	**-**	**89.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	8 116	-	10 983	-	19 099	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	5 800	-	(100.0%)
Payments	**(25 340)**	**(8 990)**	**35.5%**	**(9 581)**	**37.8%**	**(18 571)**	**73.3%**	**-**	**-**	**(100.0%)**
Capital assets	(25 340)	(8 990)	35.5%	(9 581)	37.8%	(18 571)	73.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(25 340)**	**(873)**	**3.4%**	**1 401**	**(5.5%)**	**528**	**(2.1%)**	**5 800**	**(27.7%)**	**(75.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(176)**	**1 098**	**(624.9%)**	**6 167**	**(3 510.2%)**	**7 264**	**(4 135.0%)**	**6 939**	**372.4%**	**(11.1%)**
Cash/cash equivalents at the year begin:	1 889	837	44.3%	1 935	102.4%	837	44.3%	1 046	-	84.9%
Cash/cash equivalents at the year end:	**1 713**	**1 935**	**112.9%**	**8 102**	**472.9%**	**8 102**	**472.9%**	**7 985**	**382.4%**	**1.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	512	7.7%	306	4.6%	267	4.0%	5 549	83.6%	6 634	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**512**	**7.7%**	**306**	**4.6%**	**267**	**4.0%**	**5 549**	**83.6%**	**6 634**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	159	4.3%	158	4.2%	154	4.1%	3 259	87.4%	3 730	56.2%	-	-	-	-
Commercial	200	22.7%	42	4.8%	34	3.9%	601	68.5%	878	13.2%	-	-	-	-
Households	106	7.6%	73	5.2%	57	4.0%	1 170	83.2%	1 406	21.2%	-	-	-	-
Other	47	7.6%	33	5.3%	22	3.6%	518	83.5%	621	9.4%	-	-	-	-
Total By Customer Group	**512**	**7.7%**	**306**	**4.6%**	**267**	**4.0%**	**5 549**	**83.6%**	**6 634**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	424	98.1%	8	1.9%	-	-	-	-	433	38.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	698	100.0%	-	-	-	-	-	-	698	61.7%
Total	**1 122**	**99.3%**	**8**	**.7%**	**-**	**-**	**-**	**-**	**1 130**	**100.0%**

Contact Details

Municipal Manager	KE Gamede	035 580 1421
Financial Manager	MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 997 756**	**595 516**	**29.8%**	**554 488**	**27.8%**	**1 150 004**	**57.6%**	**474 016**	**56.9%**	**17.0%**
Property rates	275 000	71 174	25.9%	68 076	24.8%	139 250	50.6%	61 078	59.5%	11.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	97 949	-	(100.0%)
Service charges - electricity revenue	1 144 131	385 184	33.7%	335 963	29.4%	721 147	63.0%	185 459	51.2%	81.2%
Service charges - water revenue	167 641	45 151	26.9%	44 735	26.7%	89 886	53.6%	27 663	41.4%	61.7%
Service charges - sanitation revenue	74 242	18 105	24.4%	18 531	25.0%	36 636	49.3%	18 067	51.3%	2.6%
Service charges - refuse revenue	57 320	14 692	25.6%	14 662	25.6%	29 354	51.2%	13 178	42.7%	11.3%
Service charges - other	8 782	2 152	24.5%	2 708	30.8%	4 860	55.3%	2 773	51.5%	(2.3%)
Rental of facilities and equipment	10 878	3 752	34.5%	3 001	27.6%	6 754	62.1%	3 952	160.8%	(24.1%)
Interest earned - external investments	4 152	1 504	36.2%	3 027	72.9%	4 531	109.1%	1 455	129.8%	108.1%
Interest earned - outstanding debtors	1 597	322	20.1%	381	23.8%	702	44.0%	437	66.5%	(12.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 102	2 441	24.2%	2 105	20.8%	4 546	45.0%	2 830	270.9%	(25.6%)
Licences and permits	2 747	438	15.9%	386	14.1%	824	30.0%	486	57.0%	(20.6%)
Agency services	5 800	1 445	24.9%	1 700	29.3%	3 144	54.2%	1 374	54.0%	23.7%
Transfers recognised - operational	219 635	47 996	21.9%	56 712	25.8%	104 708	47.7%	47 552	46.5%	19.3%
Other own revenue	15 729	1 160	7.4%	2 502	15.9%	3 662	23.3%	9 587	79.5%	(73.9%)
Gains on disposal of PPE	-	-	-	0	-	0	-	175	-	(99.9%)
Operating Expenditure	**1 989 414**	**566 368**	**28.5%**	**479 407**	**24.1%**	**1 045 774**	**52.6%**	**503 616**	**58.9%**	**(4.8%)**
Employee related costs	508 764	117 122	23.0%	122 728	24.1%	239 850	47.1%	111 791	47.9%	9.8%
Remuneration of councillors	21 529	2 866	13.3%	4 299	20.0%	7 165	33.3%	3 938	40.8%	9.2%
Debt impairment	2 075	1 433	69.1%	1 038	50.0%	2 471	119.1%	-	5.9%	(100.0%)
Depreciation and asset impairment	145 218	48 181	33.2%	33 742	23.2%	81 923	56.4%	73 054	137.6%	(53.8%)
Finance charges	75 538	18 885	25.0%	18 885	25.0%	37 769	50.0%	20 610	50.0%	(8.4%)
Bulk purchases	928 881	313 101	33.7%	212 157	22.8%	525 258	56.5%	228 329	59.7%	(7.1%)
Other Materials	24 033	5 818	24.2%	5 258	21.9%	11 076	46.1%	5 691	30.4%	(7.6%)
Contracted services	129 661	27 125	20.9%	37 662	29.0%	64 787	50.0%	29 600	45.7%	27.2%
Transfers and grants	9 904	1 775	17.9%	1 647	16.6%	3 422	34.6%	1 617	37.9%	1.9%
Other expenditure	143 811	30 062	20.9%	41 991	29.2%	72 053	50.1%	28 985	57.4%	44.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 342**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Transfers recognised - capital	93 697	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**338 714**	**23 581**	**7.0%**	**29 853**	**8.8%**	**53 434**	**15.8%**	**30 824**	**22.6%**	**(3.2%)**
National Government	83 697	15 231	18.2%	8 531	10.2%	23 762	28.4%	20 798	29.5%	(59.0%)
Provincial Government	10 000	531	5.3%	755	7.5%	1 286	12.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**93 697**	**15 762**	**16.8%**	**9 285**	**9.9%**	**25 048**	**26.7%**	**20 798**	**26.9%**	**(55.4%)**
Borrowing	136 119	2 326	1.7%	9 570	7.0%	11 896	8.7%	6 009	22.1%	59.3%
Internally generated funds	92 661	4 572	4.9%	9 829	10.6%	14 401	15.5%	3 204	10.4%	206.8%
Public contributions and donations	16 237	921	5.7%	1 168	7.2%	2 089	12.9%	814	-	43.5%
Capital Expenditure Standard Classification	**338 714**	**23 581**	**7.0%**	**29 853**	**8.8%**	**53 434**	**15.8%**	**30 824**	**22.6%**	**(3.2%)**
Governance and Administration	**42 153**	**1 996**	**4.7%**	**5 630**	**13.4%**	**7 626**	**18.1%**	**1 911**	**26.6%**	**194.7%**
Executive & Council	375	-	-	227	60.6%	227	60.6%	-	-	(100.0%)
Budget & Treasury Office	4 751	28	.6%	-	-	28	.6%	15	3.7%	(100.0%)
Corporate Services	37 027	1 968	5.3%	5 402	14.6%	7 370	19.9%	1 895	27.0%	185.0%
Community and Public Safety	**61 156**	**2 550**	**4.2%**	**4 741**	**7.8%**	**7 291**	**11.9%**	**3 515**	**17.3%**	**34.9%**
Community & Social Services	16 572	1 494	9.0%	2 119	12.8%	3 613	21.8%	433	8.1%	389.3%
Sport And Recreation	24 693	138	.6%	1 028	4.2%	1 166	4.7%	488	13.7%	110.8%
Public Safety	13 697	312	2.3%	629	4.6%	941	6.9%	1 281	31.3%	(50.9%)
Housing	-	531	-	755	-	1 286	-	1 186	17.3%	(36.4%)
Health	6 193	76	1.2%	210	3.4%	285	4.6%	127	39.8%	64.8%
Economic and Environmental Services	**37 935**	**351**	**.9%**	**3 559**	**9.4%**	**3 911**	**10.3%**	**659**	**10.2%**	**440.4%**
Planning and Development	156	14	9.0%	19	12.5%	33	21.5%	47	64.8%	(58.4%)
Road Transport	37 780	337	.9%	3 540	9.4%	3 877	10.3%	612	10.0%	478.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**197 470**	**18 684**	**9.5%**	**15 923**	**8.1%**	**34 606**	**17.5%**	**24 740**	**25.1%**	**(35.6%)**
Electricity	58 818	1 964	3.3%	2 563	4.4%	4 527	7.7%	5 192	26.3%	(50.6%)
Water	52 449	10 973	20.9%	8 922	17.0%	19 895	37.9%	4 522	12.6%	97.3%
Waste Water Management	75 182	5 747	7.6%	4 400	5.9%	10 147	13.5%	15 026	32.6%	(70.7%)
Waste Management	11 021	-	-	38	.3%	38	.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 055 974**	**662 772**	**32.2%**	**583 786**	**28.4%**	**1 246 558**	**60.6%**	**514 624**	**59.9%**	**13.4%**
Ratepayers and other	**1 736 925**	**543 740**	**31.3%**	**476 031**	**27.4%**	**1 019 771**	**58.7%**	**434 020**	**58.8%**	**9.7%**
Government - operating	219 635	94 196	42.9%	66 284	30.2%	160 480	73.1%	61 682	69.7%	7.5%
Government - capital	93 697	22 628	24.2%	38 068	40.6%	60 696	64.8%	17 064	56.3%	123.1%
Interest	5 717	2 208	38.6%	3 403	59.5%	5 611	98.1%	1 858	103.4%	83.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 823 984)**	**(535 417)**	**29.4%**	**(472 514)**	**25.9%**	**(1 007 931)**	**55.3%**	**(684 062)**	**86.9%**	**(30.9%)**
Suppliers and employees	(1 746 428)	(516 909)	29.6%	(437 124)	25.0%	(954 033)	54.6%	(644 789)	88.8%	(32.2%)
Finance charges	(75 538)	(18 007)	23.8%	(35 076)	46.4%	(53 083)	70.3%	(39 082)	51.4%	(10.3%)
Transfers and grants	(2 018)	(501)	24.8%	(314)	15.6%	(815)	40.4%	(191)	20.7%	64.4%
Net Cash from/(used) Operating Activities	**231 990**	**127 355**	**54.9%**	**111 272**	**48.0%**	**238 627**	**102.9%**	**(169 438)**	**(133.8%)**	**(165.7%)**
Cash Flow from Investing Activities										
Receipts	**10 000**	**690**	**6.9%**	**54**	**.5%**	**744**	**7.4%**	**367 546**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 000	690	6.9%	54	.5%	744	7.4%	17 546	-	(99.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	350 000	-	(100.0%)
Payments	**(237 742)**	**(17 167)**	**7.2%**	**(29 898)**	**12.6%**	**(47 065)**	**19.8%**	**(24 923)**	**24.7%**	**20.0%**
Capital assets	(237 742)	(17 167)	7.2%	(29 898)	12.6%	(47 065)	19.8%	(24 923)	24.7%	20.0%
Net Cash from/(used) Investing Activities	**(227 742)**	**(16 477)**	**7.2%**	**(29 844)**	**13.1%**	**(46 321)**	**20.3%**	**342 623**	**(283.6%)**	**(108.7%)**
Cash Flow from Financing Activities										
Receipts	**100 000**	**1 746**	**1.7%**	**1 027**	**1.0%**	**2 773**	**2.8%**	**626**	**-**	**64.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 746	-	1 027	-	2 773	-	626	-	64.1%
Payments	**(109 091)**	**(24 076)**	**22.1%**	**(43 256)**	**39.7%**	**(67 332)**	**61.7%**	**(189 250)**	**206.8%**	**(77.1%)**
Repayment of borrowing	(109 091)	(24 076)	22.1%	(43 256)	39.7%	(67 332)	61.7%	(189 250)	206.8%	(77.1%)
Net Cash from/(used) Financing Activities	**(9 091)**	**(22 330)**	**245.6%**	**(42 229)**	**464.5%**	**(64 559)**	**710.1%**	**(188 624)**	**205.2%**	**(77.6%)**
Net Increase/(Decrease) in cash held	**(4 843)**	**88 548**	**(1 828.4%)**	**39 199**	**(809.4%)**	**127 747**	**(2 637.8%)**	**(15 439)**	**(115.2%)**	**(353.9%)**
Cash/cash equivalents at the year begin:	314 047	280 396	89.3%	368 944	117.5%	280 396	89.3%	278 805	118.9%	32.3%
Cash/cash equivalents at the year end:	**309 204**	**368 944**	**119.3%**	**408 143**	**132.0%**	**408 143**	**132.0%**	**263 366**	**280.4%**	**55.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 881	48.9%	2 570	5.3%	1 636	3.4%	20 757	42.5%	48 844	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	123 020	95.5%	2 034	1.6%	(720)	(.6%)	4 494	3.5%	128 828	49.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 886	60.2%	1 820	6.1%	1 004	3.4%	8 986	30.3%	29 697	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 424	46.0%	866	7.3%	425	3.6%	5 085	43.1%	11 799	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 817	56.7%	475	7.1%	242	3.6%	2 198	32.7%	6 732	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(634)	(1.7%)	1 605	4.3%	2 102	5.7%	33 981	91.7%	37 054	14.1%	-	-	-	-
Total By Income Source	**173 394**	**65.9%**	**9 370**	**3.6%**	**4 689**	**1.8%**	**75 501**	**28.7%**	**262 954**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 022	52.6%	772	8.1%	398	4.2%	3 346	35.1%	9 539	3.6%	-	-	-	-
Commercial	133 208	77.9%	5 671	3.3%	2 126	1.2%	29 957	17.5%	170 963	65.0%	-	-	-	-
Households	32 652	45.3%	2 301	3.2%	1 746	2.4%	35 384	49.1%	72 083	27.4%	-	-	-	-
Other	2 512	24.2%	626	6.0%	419	4.0%	6 813	65.7%	10 370	3.9%	-	-	-	-
Total By Customer Group	**173 394**	**65.9%**	**9 370**	**3.6%**	**4 689**	**1.8%**	**75 501**	**28.7%**	**262 954**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 522	100.0%	-	-	-	-	-	-	29 522	23.0%
Bulk Water	13 853	100.0%	-	-	-	-	-	-	13 853	10.8%
PAYE deductions	5 099	100.0%	-	-	-	-	-	-	5 099	4.0%
VAT (output less input)	1 500	100.0%	-	-	-	-	-	-	1 500	1.2%
Pensions / Retirement	5 894	100.0%	-	-	-	-	-	-	5 894	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 455	100.0%	-	-	-	-	-	-	71 455	55.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	876	100.0%	-	-	-	-	-	-	876	.7%
Total	**128 199**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**128 199**	**100.0%**

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**50 669**	**15 289**	**30.2%**	**20 417**	**40.3%**	**35 706**	**70.5%**	**16 674**	**56.3%**	**22.5%**
Property rates	1 679	889	53.0%	338	20.1%	1 228	73.1%	80	78.9%	321.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	5	-	5	-	10	-	-	-	(100.0%)
Interest earned - external investments	570	-	-	-	-	-	-	9	8.6%	(100.0%)
Interest earned - outstanding debtors	-	5	-	16	-	21	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 428	12 890	27.8%	19 968	43.0%	32 858	70.8%	14 351	56.9%	39.1%
Other own revenue	1 992	1 499	75.3%	90	4.5%	1 589	79.8%	2 233	673.4%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**49 379**	**6 380**	**12.9%**	**8 730**	**17.7%**	**15 110**	**30.6%**	**8 026**	**34.0%**	**8.8%**
Employee related costs	11 030	2 523	22.9%	3 161	28.7%	5 684	51.5%	3 450	68.5%	(8.4%)
Remuneration of councillors	3 232	749	23.2%	749	23.2%	1 498	46.3%	1 355	88.2%	(44.7%)
Debt impairment	84	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 065	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	510	-	-	-	-	-	-	-	-	-
Contracted services	14 946	278	1.9%	371	2.5%	649	4.3%	161	6.1%	129.7%
Transfers and grants	944	2	.2%	-	-	2	.2%	-	-	-
Other expenditure	17 567	2 828	16.1%	4 450	25.3%	7 278	41.4%	3 060	23.9%	45.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 290**	**8 909**		**11 687**		**20 595**		**8 648**		
Transfers recognised - capital	13 412	8 736	65.1%	7 356	54.8%	16 092	120.0%	9 552	189.7%	(23.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 676**	**2 040**	**14.9%**	**3 952**	**28.9%**	**5 992**	**43.8%**	**3 372**	**25.4%**	**17.2%**
National Government	13 412	2 040	15.2%	3 952	29.5%	5 992	44.7%	3 372	42.1%	17.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 412**	**2 040**	**15.2%**	**3 952**	**29.5%**	**5 992**	**44.7%**	**3 372**	**42.1%**	**17.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	264	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 676**	**2 040**	**14.9%**	**3 952**	**28.9%**	**5 992**	**43.8%**	**3 372**	**25.4%**	**17.2%**
Governance and Administration	**264**	**20**	**7.4%**	**6**	**2.3%**	**26**	**9.7%**	**-**	**-**	**(100.0%)**
Executive & Council	264	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	6	-	6	-	12	-	-	-	(100.0%)
Corporate Services	-	13	-	-	-	13	-	-	-	-
Community and Public Safety	**-**	**2 020**	**-**	**3 946**	**-**	**5 966**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	2 020	-	3 946	-	5 966	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 412**	**-**	**-**	**-**	**-**	**-**	**-**	**3 372**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 412	-	-	-	-	-	-	3 372	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**61 090**	**24 014**	**39.3%**	**24 602**	**40.3%**	**48 616**	**79.6%**	**23 993**	**82.8%**	**2.5%**
Ratepayers and other	**1 596**	**2 388**	**149.6%**	**956**	**59.9%**	**3 344**	**209.5%**	**80**	**50.1%**	**1 089.7%**
Government - operating	45 428	12 890	28.4%	19 968	44.0%	32 858	72.3%	14 351	58.0%	39.1%
Government - capital	13 412	8 736	65.1%	3 678	27.4%	12 414	92.6%	9 552	189.7%	(61.5%)
Interest	654	-	-	-	-	-	-	9	6.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(56 009)**	**(11 882)**	**21.2%**	**(10 182)**	**18.2%**	**(22 064)**	**39.4%**	**(5 821)**	**24.9%**	**74.9%**
Suppliers and employees	(55 066)	(11 882)	21.6%	(10 182)	18.5%	(22 064)	40.1%	(5 821)	65.3%	74.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(943)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 081**	**12 132**	**238.8%**	**14 421**	**283.8%**	**26 552**	**522.6%**	**18 172**	**252.8%**	**(20.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 313)**	**-**	**(4 540)**	**-**	**(6 853)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	(2 313)	-	(4 540)	-	(6 853)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**(2 313)**	**-**	**(4 540)**	**-**	**(6 853)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 081**	**9 819**	**193.2%**	**9 881**	**194.5%**	**19 699**	**387.7%**	**18 172**	**1 416.4%**	**(45.6%)**
Cash/cash equivalents at the year begin:	10 500	20 630	196.5%	30 449	290.0%	20 630	196.5%	23 342	-	30.4%
Cash/cash equivalents at the year end:	**15 581**	**30 449**	**195.4%**	**40 330**	**258.8%**	**40 330**	**258.8%**	**41 514**	**1 416.4%**	**(2.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57	11.5%	52	10.6%	27	5.4%	359	72.5%	495	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**57**	**11.5%**	**52**	**10.6%**	**27**	**5.4%**	**359**	**72.5%**	**495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	35	48.6%	31	42.4%	6	8.9%	-	-	72	14.6%	-	-	-	-
Commercial	22	5.2%	22	5.1%	20	4.8%	359	84.9%	423	85.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**57**	**11.5%**	**52**	**10.6%**	**27**	**5.4%**	**359**	**72.5%**	**495**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	58	100.0%	-	-	-	-	58	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 579	100.0%	-	-	-	-	-	-	1 579	96.4%
Total	**1 579**	**96.4%**	**58**	**3.6%**	**-**	**-**	**-**	**-**	**1 637**	**100.0%**

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**204 008**	**72 673**	**35.6%**	**64 708**	**31.7%**	**137 381**	**67.3%**	**49 262**	**59.8%**	**31.4%**
Property rates	33 019	16 972	51.4%	4 890	14.8%	21 863	66.2%	8 948	91.5%	(45.3%)
Property rates - penalties and collection charges	825	146	17.6%	139	16.8%	284	34.4%	197	61.1%	(29.4%)
Service charges - electricity revenue	51 865	12 391	23.9%	12 943	25.0%	25 334	48.8%	10 975	47.9%	17.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 058	2 268	25.0%	2 259	24.9%	4 527	50.0%	2 029	50.2%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 267	(181)	(14.3%)	984	77.7%	803	63.4%	253	35.0%	288.3%
Interest earned - external investments	1 100	77	7.0%	1 578	143.4%	1 655	150.4%	17	6.1%	9 091.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 604	544	15.1%	847	23.5%	1 390	38.6%	806	33.7%	5.1%
Licences and permits	3 551	833	23.5%	778	21.9%	1 612	45.4%	775	46.6%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 758	39 056	40.4%	39 627	41.0%	78 683	81.3%	24 815	60.6%	59.7%
Other own revenue	1 960	567	28.9%	576	29.4%	1 143	58.3%	436	25.1%	32.0%
Gains on disposal of PPE	1 000	-	-	87	8.7%	87	8.7%	11	69.9%	710.1%
Operating Expenditure	**203 959**	**44 881**	**22.0%**	**53 729**	**26.3%**	**98 609**	**48.3%**	**50 416**	**49.6%**	**6.6%**
Employee related costs	63 358	14 687	23.2%	15 844	25.0%	30 531	48.2%	14 515	49.6%	9.2%
Remuneration of councillors	14 696	3 192	21.7%	3 192	21.7%	6 384	43.4%	3 009	47.0%	6.1%
Debt impairment	1 364	341	25.0%	341	25.0%	682	50.0%	323	-	5.5%
Depreciation and asset impairment	8 547	2 137	25.0%	2 137	25.0%	4 273	50.0%	2 201	50.0%	(2.9%)
Finance charges	698	-	-	172	24.7%	172	24.7%	0	22.4%	60 851.9%
Bulk purchases	38 566	9 509	24.7%	8 388	21.7%	17 897	46.4%	7 727	50.4%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	20 435	4 850	23.7%	4 857	23.8%	9 707	47.5%	4 693	52.5%	3.5%
Transfers and grants	3 091	590	19.1%	1 020	33.0%	1 611	52.1%	594	35.4%	71.7%
Other expenditure	53 205	9 573	18.0%	17 778	33.4%	27 351	51.4%	17 353	48.9%	2.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**49**	**27 792**		**10 979**		**38 771**		**(1 155)**		
Transfers recognised - capital	42 476	2 102	4.9%	4 452	10.5%	6 555	15.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**45 976**	**3 388**	**7.4%**	**7 557**	**16.4%**	**10 945**	**23.8%**	**5 799**	**28.8%**	**30.3%**
National Government	42 476	3 388	8.0%	6 994	16.5%	10 382	24.4%	5 799	31.2%	20.6%
Provincial Government	-	-	-	563	-	563	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 476**	**3 388**	**8.0%**	**7 557**	**17.8%**	**10 945**	**25.8%**	**5 799**	**31.2%**	**30.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 976**	**3 388**	**7.4%**	**7 557**	**16.4%**	**10 945**	**23.8%**	**5 799**	**28.8%**	**30.3%**
Governance and Administration	**3 308**	**27**	**.8%**	**1 335**	**40.3%**	**1 362**	**41.2%**	**225**	**28.2%**	**492.0%**
Executive & Council	1 055	-	-	906	85.8%	906	85.8%	3	74.1%	33 259.4%
Budget & Treasury Office	293	27	9.2%	8	2.7%	35	12.0%	80	42.2%	(89.9%)
Corporate Services	1 960	-	-	421	21.5%	421	21.5%	143	21.5%	193.7%
Community and Public Safety	**3 880**	**507**	**13.1%**	**1 270**	**32.7%**	**1 777**	**45.8%**	**1 987**	**13.8%**	**(36.1%)**
Community & Social Services	420	172	41.0%	17	4.0%	189	45.0%	1 543	46.5%	(98.9%)
Sport And Recreation	2 640	335	12.7%	814	30.8%	1 148	43.5%	444	3.1%	83.1%
Public Safety	820	-	-	438	53.4%	438	53.4%	-	60.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	1	-	1	-	-	-	(100.0%)
Economic and Environmental Services	**32 375**	**1 130**	**3.5%**	**2 056**	**6.3%**	**3 186**	**9.8%**	**3 541**	**54.2%**	**(41.9%)**
Planning and Development	340	-	-	-	-	-	-	-	-	-
Road Transport	32 035	1 130	3.5%	2 056	6.4%	3 186	9.9%	3 541	54.2%	(41.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 412**	**1 724**	**26.9%**	**2 897**	**45.2%**	**4 620**	**72.1%**	**46**	**1.0%**	**6 252.4%**
Electricity	1 473	420	28.5%	562	38.2%	983	66.7%	16	6.9%	3 377.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	877	-	-	-	-	-	-	-	-	-
Waste Management	4 062	1 303	32.1%	2 334	57.5%	3 637	89.5%	29	.4%	7 832.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**235 252**	**127 838**	**54.3%**	**114 165**	**48.5%**	**242 003**	**102.9%**	**104 602**	**71.1%**	**9.1%**
Ratepayers and other	**94 917**	**71 337**	**75.2%**	**67 755**	**71.4%**	**139 092**	**146.5%**	**66 503**	**82.9%**	**1.9%**
Government - operating	96 759	46 691	48.3%	36 179	37.4%	82 870	85.6%	30 935	70.5%	17.0%
Government - capital	42 476	9 791	23.1%	10 231	24.1%	20 022	47.1%	7 146	18.3%	43.2%
Interest	1 100	20	1.8%	-	-	20	1.8%	17	6.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(199 022)**	**(122 128)**	**61.4%**	**(78 904)**	**39.6%**	**(201 032)**	**101.0%**	**(98 393)**	**80.7%**	**(19.8%)**
Suppliers and employees	(195 233)	(121 537)	62.3%	(77 884)	39.9%	(199 421)	102.1%	(97 798)	81.3%	(20.4%)
Finance charges	(698)	-	-	-	-	-	-	-	22.4%	-
Transfers and grants	(3 091)	(590)	19.1%	(1 020)	33.0%	(1 611)	52.1%	(594)	41.9%	71.7%
Net Cash from/(used) Operating Activities	**36 230**	**5 711**	**15.8%**	**35 260**	**97.3%**	**40 971**	**113.1%**	**6 209**	**19.4%**	**467.9%**
Cash Flow from Investing Activities										
Receipts	**197**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**71.0%**	**(100.0%)**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	4	69.9%	(100.0%)
Decrease in non-current debtors	(3)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(34 482)**	**(958)**	**2.8%**	**(7 557)**	**21.9%**	**(8 515)**	**24.7%**	**(5 799)**	**28.8%**	**30.3%**
Capital assets	(34 482)	(958)	2.8%	(7 557)	21.9%	(8 515)	24.7%	(5 799)	28.8%	30.3%
Net Cash from/(used) Investing Activities	**(34 285)**	**(958)**	**2.8%**	**(7 557)**	**22.0%**	**(8 515)**	**24.8%**	**(5 795)**	**28.7%**	**30.4%**
Cash Flow from Financing Activities										
Receipts	**160**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	160	-	-	-	-	-	-	-	-	-
Payments	**(342)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(342)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(182)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 763**	**4 753**	**269.6%**	**27 703**	**1 571.4%**	**32 456**	**1 841.0%**	**414**	**912.7%**	**6 588.4%**
Cash/cash equivalents at the year begin:	2 971	5 845	196.7%	10 598	356.7%	5 845	196.7%	1 957	358.0%	441.6%
Cash/cash equivalents at the year end:	**4 734**	**10 598**	**223.9%**	**38 301**	**809.1%**	**38 301**	**809.1%**	**2 371**	**160.3%**	**1 515.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 293	70.1%	1 059	22.6%	68	1.5%	277	5.9%	4 697	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	745	7.3%	726	7.1%	387	3.8%	8 343	81.8%	10 201	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	512	40.3%	224	17.7%	66	5.2%	466	36.8%	1 268	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(.2%)	5	.4%	5	.4%	1 203	99.3%	1 211	5.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(96)	(2.0%)	403	8.2%	2 161	43.9%	2 461	49.9%	4 928	22.1%	-	-	-	-
Total By Income Source	**4 451**	**20.0%**	**2 417**	**10.8%**	**2 687**	**12.0%**	**12 750**	**57.2%**	**22 305**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	199	24.9%	93	11.6%	26	3.2%	483	60.3%	801	3.6%	-	-	-	-
Commercial	2 111	59.7%	843	23.8%	40	1.1%	545	15.4%	3 539	15.9%	-	-	-	-
Households	1 843	16.4%	1 079	9.6%	2 458	21.9%	5 840	52.1%	11 220	50.3%	-	-	-	-
Other	299	4.4%	403	6.0%	163	2.4%	5 882	87.2%	6 746	30.2%	-	-	-	-
Total By Customer Group	**4 451**	**20.0%**	**2 417**	**10.8%**	**2 687**	**12.0%**	**12 750**	**57.2%**	**22 305**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 618	100.0%	-	-	-	-	-	-	2 618	9.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	643	100.0%	-	-	-	-	-	-	643	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	886	100.0%	-	-	-	-	-	-	886	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 605	95.9%	-	-	564	3.5%	100	.6%	16 269	61.2%
Auditor-General	369	100.0%	-	-	-	-	-	-	369	1.4%
Other	5 804	100.0%	-	-	-	-	-	-	5 804	21.8%
Total	**25 924**	**97.5%**	**-**	**-**	**564**	**2.1%**	**100**	**.4%**	**26 589**	**100.0%**

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**66 848**	**12 618**	**18.9%**	**20 634**	**30.9%**	**33 252**	**49.7%**	**24 547**	**76.8%**	**(15.9%)**
Property rates	6 200	2 880	46.5%	1 923	31.0%	4 803	77.5%	1 836	74.4%	4.8%
Property rates - penalties and collection charges	450	96	21.3%	122	27.0%	217	48.3%	91	36.8%	32.8%
Service charges - electricity revenue	18 322	4 765	26.0%	4 262	23.3%	9 027	49.3%	4 167	32.8%	2.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 113	285	25.6%	285	25.6%	570	51.2%	271	56.5%	5.3%
Service charges - other	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	385	59	15.2%	50	13.0%	109	28.2%	64	84.0%	(21.6%)
Interest earned - external investments	1 750	331	18.9%	2 007	114.7%	2 338	133.6%	603	67.5%	232.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 902	1 103	58.0%	741	39.0%	1 844	96.9%	603	69.6%	22.9%
Licences and permits	2 832	701	24.7%	556	19.6%	1 257	44.4%	698	51.2%	(20.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 139	2 122	6.4%	10 814	32.6%	12 937	39.0%	15 785	106.1%	(31.5%)
Other own revenue	755	277	36.7%	(126)	(16.7%)	151	20.0%	420	422.3%	(129.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**66 146**	**16 266**	**24.6%**	**15 464**	**23.4%**	**31 730**	**48.0%**	**13 073**	**38.0%**	**18.3%**
Employee related costs	18 556	3 975	21.4%	5 317	28.7%	9 292	50.1%	4 268	45.8%	24.6%
Remuneration of councillors	2 879	667	23.2%	722	25.1%	1 389	48.3%	640	45.8%	12.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	-	-	-	-	-	-	-	-	-
Finance charges	2 500	-	-	-	-	-	-	-	-	-
Bulk purchases	17 456	5 164	29.6%	3 794	21.7%	8 958	51.3%	3 156	42.2%	20.2%
Other Materials	3 587	221	6.2%	688	19.2%	910	25.4%	481	27.7%	43.1%
Contracted services	5 193	437	8.4%	1 849	35.6%	2 286	44.0%	664	22.3%	178.5%
Transfers and grants	-	-	-	-	-	-	-	792	403.6%	(100.0%)
Other expenditure	12 276	5 802	47.3%	3 094	25.2%	8 896	72.5%	3 072	43.0%	.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**702**	**(3 648)**		**5 170**		**1 522**		**11 474**		
Transfers recognised - capital	12 487	4 235	33.9%	10 176	81.5%	14 411	115.4%	1 154	11.1%	781.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 189**	**587**		**15 346**		**15 933**		**12 628**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**34 200**	**5 179**	**15.1%**	**10 282**	**30.1%**	**15 461**	**45.2%**	**7 778**	**35.7%**	**32.2%**
National Government	12 547	1 337	10.7%	9 588	76.4%	10 925	87.1%	5 767	51.0%	66.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 547**	**1 337**	**10.7%**	**9 588**	**76.4%**	**10 925**	**87.1%**	**5 767**	**51.0%**	**66.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 653	3 842	17.7%	694	3.2%	4 536	20.9%	2 011	28.1%	(65.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34 200**	**5 179**	**15.1%**	**10 282**	**30.1%**	**15 461**	**45.2%**	**7 778**	**35.7%**	**32.2%**
Governance and Administration	**970**	**8**	**.9%**	**890**	**91.7%**	**898**	**92.6%**	**1 649**	**366.7%**	**(46.0%)**
Executive & Council	970	8	.9%	852	87.8%	860	88.7%	1 550	2 414.9%	(45.0%)
Budget & Treasury Office	-	-	-	14	-	14	-	8	9.4%	60.6%
Corporate Services	-	-	-	24	-	24	-	90	30.1%	(72.9%)
Community and Public Safety	**3 953**	**653**	**16.5%**	**4 110**	**104.0%**	**4 763**	**120.5%**	**4 711**	**95.5%**	**(12.8%)**
Community & Social Services	3 035	653	21.5%	4 110	135.4%	4 763	156.9%	4 711	95.5%	(12.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	918	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 547**	**570**	**4.5%**	**3 320**	**26.5%**	**3 890**	**31.0%**	**779**	**21.4%**	**326.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 547	570	4.5%	3 320	26.5%	3 890	31.0%	779	21.4%	326.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 730**	**3 948**	**23.6%**	**1 962**	**11.7%**	**5 910**	**35.3%**	**639**	**3.2%**	**207.2%**
Electricity	16 730	3 948	23.6%	1 962	11.7%	5 910	35.3%	639	3.2%	207.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**106 462**	**21 541**	**20.2%**	**25 720**	**24.2%**	**47 261**	**44.4%**	**36 001**	**70.0%**	**(28.6%)**
Ratepayers and other	**37 553**	**9 277**	**24.7%**	**9 183**	**24.5%**	**18 460**	**49.2%**	**7 787**	**57.8%**	**17.9%**
Government - operating	33 139	4 433	13.4%	9 543	28.8%	13 976	42.2%	17 311	122.8%	(44.9%)
Government - capital	12 487	7 500	60.1%	4 987	39.9%	12 487	100.0%	10 300	40.1%	(51.6%)
Interest	23 283	331	1.4%	2 007	8.6%	2 338	10.0%	603	67.3%	232.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(63 646)**	**(15 297)**	**24.0%**	**(15 310)**	**24.1%**	**(30 607)**	**48.1%**	**(13 056)**	**51.5%**	**17.3%**
Suppliers and employees	(61 172)	(15 297)	25.0%	(14 925)	24.4%	(30 222)	49.4%	(12 264)	50.5%	21.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 474)	-	-	(386)	15.6%	(386)	15.6%	(792)	502.7%	(51.3%)
Net Cash from/(used) Operating Activities	**42 816**	**6 244**	**14.6%**	**10 410**	**24.3%**	**16 654**	**38.9%**	**22 946**	**88.1%**	**(54.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(34 200)**	**(5 179)**	**15.1%**	**(10 282)**	**30.1%**	**(15 461)**	**45.2%**	**(7 769)**	**30.0%**	**32.3%**
Capital assets	(34 200)	(5 179)	15.1%	(10 282)	30.1%	(15 461)	45.2%	(7 769)	30.0%	32.3%
Net Cash from/(used) Investing Activities	**(34 200)**	**(5 179)**	**15.1%**	**(10 282)**	**30.1%**	**(15 461)**	**45.2%**	**(7 769)**	**30.0%**	**32.3%**
Cash Flow from Financing Activities										
Receipts	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 676**	**1 065**	**12.3%**	**128**	**1.5%**	**1 193**	**13.8%**	**15 176**	**1 164.5%**	**(99.2%)**
Cash/cash equivalents at the year begin:	63 404	71 054	112.1%	72 119	113.7%	71 054	112.1%	26 471	42.1%	172.4%
Cash/cash equivalents at the year end:	**72 080**	**72 119**	**100.1%**	**72 247**	**100.2%**	**72 247**	**100.2%**	**41 647**	**103.2%**	**73.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 791	75.6%	48	2.0%	34	1.4%	496	20.9%	2 370	46.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(123)	(5.4%)	169	7.4%	125	5.5%	2 109	92.5%	2 280	45.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	175	42.1%	14	3.3%	10	2.5%	216	52.1%	415	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 843**	**36.4%**	**231**	**4.6%**	**169**	**3.3%**	**2 821**	**55.7%**	**5 065**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(381)	(140.7%)	46	16.8%	21	7.8%	585	216.0%	271	5.3%	-	-	-	-
Commercial	59	8.8%	17	2.5%	16	2.4%	584	86.4%	676	13.3%	-	-	-	-
Households	2 166	52.6%	169	4.1%	132	3.2%	1 653	40.1%	4 120	81.3%	-	-	-	-
Other	(1)	100.1%	0	(.1%)	-	-	-	-	(1)	-	-	-	-	-
Total By Customer Group	**1 843**	**36.4%**	**231**	**4.6%**	**169**	**3.3%**	**2 821**	**55.7%**	**5 065**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232	100.0%	-	-	-	-	-	-	232	100.0%
Total	**232**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**232**	**100.0%**

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**101 871**	**27 345**	**26.8%**	**22 021**	**21.6%**	**49 366**	**48.5%**	**2 547**	**38.3%**	**764.5%**
Property rates	5 000	52	1.0%	2 641	52.8%	2 693	53.9%	3	1.1%	84 034.8%
Property rates - penalties and collection charges	494	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	12 580	2 415	19.2%	1 315	10.5%	3 731	29.7%	422	10.2%	211.3%
Rental of facilities and equipment	411	22	5.3%	40	9.8%	62	15.1%	48	28.5%	(15.6%)
Interest earned - external investments	1 342	320	23.8%	247	18.4%	567	42.2%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	7	3	43.0%	2	32.9%	5	75.9%	2	85.7%	14.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 127	20 605	32.6%	16 200	25.7%	36 805	58.3%	215	33.8%	7 436.7%
Other own revenue	18 910	3 928	20.8%	1 576	8.3%	5 503	29.1%	1 857	356.7%	(15.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 249**	**29 105**	**20.5%**	**29 015**	**20.4%**	**58 120**	**40.9%**	**13 331**	**70.4%**	**117.6%**
Employee related costs	32 666	4 347	13.3%	5 337	16.3%	9 684	29.6%	2 723	30.9%	96.0%
Remuneration of councillors	7 789	1 375	17.7%	1 435	18.4%	2 810	36.1%	833	34.6%	72.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 322	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 580	3 529	30.5%	2 423	20.9%	5 951	51.4%	1 476	-	64.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 824	1 748	45.7%	426	11.2%	2 174	56.9%	1 547	55.2%	(72.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 068	18 106	21.5%	19 395	23.1%	37 501	44.6%	6 752	161.7%	187.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40 378)**	**(1 760)**		**(6 994)**		**(8 754)**		**(10 784)**		
Transfers recognised - capital	41 081	14 398	35.0%	-	-	14 398	35.0%	4 957	77.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**65.0%**	**165.1%**
National Government	47 651	7 544	15.8%	3 385	7.1%	10 929	22.9%	1 277	65.0%	165.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**65.0%**	**165.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**71.6%**	**165.1%**
Governance and Administration	**2 940**	**58**	**2.0%**	**107**	**3.6%**	**165**	**5.6%**	**-**	**-**	**(100.0%)**
Executive & Council	640	29	4.5%	-	-	29	4.5%	-	-	-
Budget & Treasury Office	100	29	29.1%	-	-	29	29.1%	-	-	-
Corporate Services	2 200	-	-	107	4.9%	107	4.9%	-	-	(100.0%)
Community and Public Safety	**465**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	465	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 246**	**7 486**	**16.9%**	**3 278**	**7.4%**	**10 764**	**24.3%**	**1 277**	**66.6%**	**156.7%**
Planning and Development	44 246	7 486	16.9%	3 278	7.4%	10 764	24.3%	1 277	66.6%	156.7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**142 942**	**41 743**	**29.2%**	**22 021**	**15.4%**	**63 764**	**44.6%**	**11 068**	**49.9%**	**99.0%**
Ratepayers and other	**37 392**	**6 420**	**17.2%**	**5 478**	**14.7%**	**11 898**	**31.8%**	**3 936**	**77.0%**	**39.2%**
Government - operating	63 126	20 605	32.6%	16 200	25.7%	36 805	58.3%	2 174	36.3%	645.0%
Government - capital	41 080	14 398	35.0%	-	-	14 398	35.0%	4 957	77.8%	(100.0%)
Interest	1 344	320	23.8%	344	25.6%	663	49.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(101 220)**	**(21 929)**	**21.7%**	**(25 654)**	**25.3%**	**(47 583)**	**47.0%**	**(18 644)**	**38.4%**	**37.6%**
Suppliers and employees	(101 220)	(21 929)	21.7%	(25 654)	25.3%	(47 583)	47.0%	(18 644)	67.1%	37.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 722**	**19 814**	**47.5%**	**(3 633)**	**(8.7%)**	**16 181**	**38.8%**	**(7 576)**	**561.3%**	**(52.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(41 076)**	**(10 456)**	**25.5%**	**(8 565)**	**20.9%**	**(19 020)**	**46.3%**	**(2 987)**	**626.3%**	**186.7%**
Capital assets	(41 076)	(10 456)	25.5%	(8 565)	20.9%	(19 020)	46.3%	(2 987)	626.3%	186.7%
Net Cash from/(used) Investing Activities	**(41 076)**	**(10 456)**	**25.5%**	**(8 565)**	**20.9%**	**(19 020)**	**46.3%**	**(2 987)**	**626.3%**	**186.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**646**	**9 358**	**1 448.6%**	**(12 197)**	**(1 888.1%)**	**(2 839)**	**(439.5%)**	**(10 563)**	**(6 934 137.5%)**	**15.5%**
Cash/cash equivalents at the year begin:	(40 466)	43 572	(107.7%)	52 930	(130.8%)	43 572	(107.7%)	57 710	(111.1%)	(8.3%)
Cash/cash equivalents at the year end:	**(39 820)**	**52 930**	**(132.9%)**	**40 733**	**(102.3%)**	**40 733**	**(102.3%)**	**47 146**	**(107.3%)**	**(13.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**524 156**	**181 901**	**34.7%**	**158 578**	**30.3%**	**340 480**	**65.0%**	**106 682**	**56.0%**	**48.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 053	10 279	32.1%	9 113	28.4%	19 392	60.5%	8 004	57.9%	13.9%
Service charges - sanitation revenue	4 759	1 220	25.6%	1 190	25.0%	2 410	50.6%	1 172	71.9%	1.5%
Service charges - refuse revenue	13 700	2 979	21.7%	2 515	18.4%	5 494	40.1%	2 629	54.2%	(4.3%)
Service charges - other	285	60	21.1%	62	21.7%	122	42.9%	63	62.1%	(2.1%)
Rental of facilities and equipment	-	11	-	8	-	19	-	6	-	28.8%
Interest earned - external investments	27 033	7 592	28.1%	7 450	27.6%	15 042	55.6%	7 986	61.7%	(6.7%)
Interest earned - outstanding debtors	246	8	3.2%	8	3.1%	16	6.4%	6	7.6%	31.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	409 252	157 975	38.6%	128 052	31.3%	286 027	69.9%	76 560	59.9%	67.3%
Other own revenue	36 827	1 778	4.8%	10 180	27.6%	11 958	32.5%	10 254	21.8%	(.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**526 076**	**100 834**	**19.2%**	**125 270**	**23.8%**	**226 104**	**43.0%**	**107 979**	**41.7%**	**16.0%**
Employee related costs	138 704	25 874	18.7%	28 502	20.5%	54 375	39.2%	26 015	38.3%	9.6%
Remuneration of councillors	9 277	2 158	23.3%	2 162	23.3%	4 320	46.6%	1 335	49.4%	61.9%
Debt impairment	8 096	899	11.1%	899	11.1%	1 798	22.2%	-	-	(100.0%)
Depreciation and asset impairment	45 827	11 457	25.0%	11 457	25.0%	22 913	50.0%	10 580	50.0%	8.3%
Finance charges	11 460	2 813	24.5%	2 813	24.5%	5 625	49.1%	3 545	50.0%	(20.7%)
Bulk purchases	25 082	6 730	26.8%	6 798	27.1%	13 527	53.9%	5 437	54.8%	25.0%
Other Materials	299	-	-	-	-	-	-	-	-	-
Contracted services	80 721	24 124	29.9%	19 171	23.7%	43 295	53.6%	16 916	44.0%	13.3%
Transfers and grants	11 857	-	-	318	2.7%	318	2.7%	-	-	(100.0%)
Other expenditure	194 755	26 780	13.8%	53 152	27.3%	79 932	41.0%	44 152	40.9%	20.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 920)**	**81 067**		**33 309**		**114 376**		**(1 298)**		
Transfers recognised - capital	238 908	18 699	7.8%	67 420	28.2%	86 120	36.0%	36 427	24.2%	85.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**277 488**	**21 492**	**7.7%**	**52 715**	**19.0%**	**74 206**	**26.7%**	**28 259**	**20.1%**	**86.5%**
National Government	239 237	20 180	8.4%	42 433	17.7%	62 613	26.2%	28 095	20.8%	51.0%
Provincial Government	-	-	-	516	-	516	-	321	-	60.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**239 237**	**20 180**	**8.4%**	**42 949**	**18.0%**	**63 129**	**26.4%**	**28 416**	**21.0%**	**51.1%**
Borrowing	-	-	-	525	-	525	-	74	-	609.8%
Internally generated funds	36 251	1 311	3.6%	9 241	25.5%	10 552	29.1%	(231)	7.1%	(4 102.5%)
Public contributions and donations	2 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**277 488**	**21 492**	**7.7%**	**52 715**	**19.0%**	**74 206**	**26.7%**	**28 259**	**20.1%**	**86.5%**
Governance and Administration	**2 860**	**18**	**.6%**	**1 978**	**69.1%**	**1 996**	**69.8%**	**44**	**260.2%**	**4 364.9%**
Executive & Council	1 620	15	.9%	4	.3%	19	1.2%	-	-	(100.0%)
Budget & Treasury Office	240	-	-	17	7.3%	17	7.3%	23	7.7%	(23.7%)
Corporate Services	1 000	4	.4%	1 956	195.6%	1 959	195.9%	21	388.3%	9 011.2%
Community and Public Safety	**9 431**	**-**	**-**	**8**	**.1%**	**8**	**.1%**	**(42)**	**(.8%)**	**(119.9%)**
Community & Social Services	9 431	-	-	8	.1%	8	.1%	(42)	(.8%)	(119.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.2%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	200	-	-	-	-	-	-	-	1.2%	-
Trading Services	**264 997**	**21 473**	**8.1%**	**50 729**	**19.1%**	**72 202**	**27.2%**	**28 257**	**19.2%**	**79.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	254 497	21 456	8.4%	50 643	19.9%	72 100	28.3%	28 128	19.8%	80.0%
Waste Water Management	-	-	-	52	-	52	-	74	-	(29.4%)
Waste Management	10 500	17	.2%	33	.3%	50	.5%	55	1.3%	(39.7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**736 704**	**375 345**	**50.9%**	**404 410**	**54.9%**	**779 755**	**105.8%**	**268 539**	**98.1%**	**50.6%**
Ratepayers and other	**59 256**	**137 650**	**232.3%**	**177 206**	**299.1%**	**314 855**	**531.3%**	**133 164**	**674.7%**	**33.1%**
Government - operating	409 248	154 647	37.8%	117 541	28.7%	272 188	66.5%	119 838	70.7%	(1.9%)
Government - capital	240 912	75 716	31.4%	104 519	43.4%	180 235	74.8%	10 196	5.6%	925.1%
Interest	27 288	7 332	26.9%	5 144	18.9%	12 476	45.7%	5 340	84.7%	(3.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(455 332)**	**(174 957)**	**38.4%**	**(206 009)**	**45.2%**	**(380 966)**	**83.7%**	**(185 358)**	**82.5%**	**11.1%**
Suppliers and employees	(437 172)	(174 474)	39.9%	(201 358)	46.1%	(375 833)	86.0%	(173 234)	81.8%	16.2%
Finance charges	(6 304)	-	-	(3 444)	54.6%	(3 444)	54.6%	(7 090)	111.9%	(51.4%)
Transfers and grants	(11 856)	(483)	4.1%	(1 207)	10.2%	(1 690)	14.3%	(5 034)	106.1%	(76.0%)
Net Cash from/(used) Operating Activities	**281 372**	**200 388**	**71.2%**	**198 401**	**70.5%**	**398 789**	**141.7%**	**83 181**	**131.5%**	**138.5%**
Cash Flow from Investing Activities										
Receipts	**18 360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	48	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 312	-	-	-	-	-	-	-	-	-
Payments	**(277 488)**	**(90 955)**	**32.8%**	**(116 855)**	**42.1%**	**(207 810)**	**74.9%**	**(42 091)**	**52.2%**	**177.6%**
Capital assets	(277 488)	(90 955)	32.8%	(116 855)	42.1%	(207 810)	74.9%	(42 091)	52.2%	177.6%
Net Cash from/(used) Investing Activities	**(259 128)**	**(90 955)**	**35.1%**	**(116 855)**	**45.1%**	**(207 810)**	**80.2%**	**(42 091)**	**52.2%**	**177.6%**
Cash Flow from Financing Activities										
Receipts	**408**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	408	-	-	-	-	-	-	-	-	-
Payments	**(4 946)**	**-**	**-**	**(2 182)**	**44.1%**	**(2 182)**	**44.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(4 946)	-	-	(2 182)	44.1%	(2 182)	44.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 538)**	**-**	**-**	**(2 182)**	**48.1%**	**(2 182)**	**48.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**17 706**	**109 432**	**618.1%**	**79 365**	**448.2%**	**188 797**	**1 066.3%**	**41 090**	**(405.8%)**	**93.1%**
Cash/cash equivalents at the year begin:	312 751	75 665	24.2%	185 097	59.2%	75 665	24.2%	194 499	26.1%	(4.8%)
Cash/cash equivalents at the year end:	**330 457**	**185 097**	**56.0%**	**264 462**	**80.0%**	**264 462**	**80.0%**	**235 589**	**80.1%**	**12.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 595	9.8%	2 255	6.2%	1 298	3.5%	29 510	80.5%	36 658	83.6%	-	-	23 029	62.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	433	7.3%	274	4.6%	170	2.9%	5 062	85.2%	5 938	13.5%	-	-	3 291	55.0%
Receivables from Exchange Transactions - Waste Management	616	49.3%	370	29.6%	32	2.6%	230	18.4%	1 249	2.8%	-	-	403	32.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	2 714	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 644**	**10.6%**	**2 899**	**6.6%**	**1 501**	**3.4%**	**34 802**	**79.4%**	**43 845**	**100.0%**	**-**	**-**	**29 438**	**67.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 341	34.0%	1 110	28.2%	225	5.7%	1 265	32.1%	3 941	9.0%	-	-	-	-
Commercial	1 478	32.0%	563	12.2%	169	3.7%	2 410	52.2%	4 620	10.5%	-	-	403	8.0%
Households	1 825	5.2%	1 226	3.5%	1 107	3.1%	31 127	88.2%	35 284	80.5%	-	-	29 034	82.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 644**	**10.6%**	**2 899**	**6.6%**	**1 501**	**3.4%**	**34 802**	**79.4%**	**43 845**	**100.0%**	**-**	**-**	**29 438**	**67.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 430	36.9%	4 395	47.3%	1 338	14.4%	120	1.3%	9 284	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 907	31.3%	8 580	24.6%	5 080	14.6%	10 313	29.6%	34 879	79.0%
Total	**14 337**	**32.5%**	**12 975**	**29.4%**	**6 418**	**14.5%**	**10 432**	**23.6%**	**44 163**	**100.0%**

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**128 716**	**45 462**	**35.3%**	**39 757**	**30.9%**	**85 219**	**66.2%**	**15 442**	**43.6%**	**157.5%**
Property rates	25 314	5 776	22.8%	8 126	32.1%	13 901	54.9%	10 059	63.0%	(19.2%)
Property rates - penalties and collection charges	450	1 531	340.3%	1 425	316.8%	2 957	657.0%	1 377	436.6%	3.5%
Service charges - electricity revenue	12 556	2 819	22.5%	3 012	24.0%	5 831	46.4%	2 799	45.3%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 050	1 469	24.3%	1 480	24.5%	2 949	48.7%	1 373	47.7%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	190	58	30.5%	57	30.0%	115	60.4%	55	60.4%	2.7%
Interest earned - external investments	2 000	41	2.1%	326	16.3%	367	18.4%	60	43.3%	445.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	55	19	34.5%	16	29.5%	35	64.0%	47	106.1%	(65.1%)
Licences and permits	250	3	1.1%	2	1.0%	5	2.1%	3	2.9%	(12.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 781	34 022	42.1%	24 167	29.9%	58 190	72.0%	-	42.4%	(100.0%)
Other own revenue	1 071	(277)	(25.8%)	1 145	106.9%	868	81.1%	(332)	.1%	(445.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**134 981**	**29 621**	**21.9%**	**40 112**	**29.7%**	**69 733**	**51.7%**	**21 775**	**37.2%**	**84.2%**
Employee related costs	43 142	9 352	21.7%	12 562	29.1%	21 914	50.8%	8 712	38.7%	44.2%
Remuneration of councillors	9 021	2 025	22.4%	2 180	24.2%	4 204	46.6%	1 938	48.4%	12.5%
Debt impairment	2 842	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 084	3 080	30.5%	1 603	15.9%	4 683	46.4%	1 495	44.0%	7.2%
Other Materials	13 966	1 373	9.8%	1 912	13.7%	3 286	23.5%	1 214	22.3%	57.5%
Contracted services	14 290	2 570	18.0%	1 996	14.0%	4 566	32.0%	3 893	55.7%	(48.7%)
Transfers and grants	6 841	-	-	2 095	30.6%	2 095	30.6%	154	47.3%	1 259.5%
Other expenditure	32 796	11 221	34.2%	17 765	54.2%	28 986	88.4%	4 369	36.9%	306.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 265)**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Transfers recognised - capital	31 857	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**63 288**	**5 989**	**9.5%**	**11 141**	**17.6%**	**17 130**	**27.1%**	**12 298**	**37.9%**	**(9.4%)**
National Government	29 347	5 945	20.3%	8 752	29.8%	14 698	50.1%	9 135	50.8%	(4.2%)
Provincial Government	2 510	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 857**	**5 945**	**18.7%**	**8 752**	**27.5%**	**14 698**	**46.1%**	**9 135**	**47.7%**	**(4.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 431	44	.1%	2 388	7.6%	2 432	7.7%	3 163	21.4%	(24.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**63 288**	**5 989**	**9.5%**	**11 141**	**17.6%**	**17 130**	**27.1%**	**12 298**	**38.0%**	**(9.4%)**
Governance and Administration	**749**	**6**	**.9%**	**40**	**5.3%**	**46**	**6.2%**	**164**	**125.9%**	**(75.6%)**
Executive & Council	129	5	3.7%	15	12.0%	20	15.7%	-	-	(100.0%)
Budget & Treasury Office	120	-	-	12	10.2%	12	10.2%	164	244.0%	(92.5%)
Corporate Services	500	2	.4%	12	2.4%	14	2.8%	-	-	(100.0%)
Community and Public Safety	**1 000**	**30**	**3.0%**	**1**	**.1%**	**31**	**3.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 000	30	3.0%	1	.1%	31	3.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 939**	**5 953**	**10.1%**	**11 100**	**18.8%**	**17 053**	**28.9%**	**12 134**	**40.2%**	**(8.5%)**
Planning and Development	5 612	5 953	106.1%	11 100	197.8%	17 053	303.9%	12 134	217.2%	(8.5%)
Road Transport	52 887	-	-	-	-	-	-	-	-	-
Environmental Protection	440	-	-	-	-	-	-	-	-	-
Trading Services	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	2 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**197 048**	**58 062**	**29.5%**	**44 609**	**22.6%**	**102 671**	**52.1%**	**30 743**	**45.6%**	**45.1%**
Ratepayers and other	**39 044**	**8 412**	**21.5%**	**7 678**	**19.7%**	**16 089**	**41.2%**	**8 836**	**41.9%**	**(13.1%)**
Government - operating	88 000	49 609	56.4%	36 802	41.8%	86 411	98.2%	21 754	96.9%	69.2%
Government - capital	68 000	-	-	-	-	-	-	-	-	-
Interest	2 004	41	2.1%	130	6.5%	171	8.5%	154	43.9%	(15.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(135 000)**	**(29 665)**	**22.0%**	**(40 112)**	**29.7%**	**(69 777)**	**51.7%**	**(21 676)**	**43.6%**	**85.0%**
Suppliers and employees	(120 708)	(27 079)	22.4%	(35 811)	29.7%	(62 889)	52.1%	(20 031)	43.2%	78.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 292)	(2 586)	18.1%	(4 301)	30.1%	(6 887)	48.2%	(1 646)	48.7%	161.3%
Net Cash from/(used) Operating Activities	**62 048**	**28 397**	**45.8%**	**4 497**	**7.2%**	**32 895**	**53.0%**	**9 067**	**48.0%**	**(50.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(68 889)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(68 889)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(68 889)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**9**	**-**	**11**	**-**	**20**	**-**	**12**	**-**	**(10.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	11	-	20	-	12	-	(10.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**9**	**-**	**11**	**-**	**20**	**-**	**12**	**-**	**(10.2%)**
Net Increase/(Decrease) in cash held	**(6 841)**	**28 406**	**(415.2%)**	**4 508**	**(65.9%)**	**32 915**	**(481.1%)**	**9 079**	**376.6%**	**(50.3%)**
Cash/cash equivalents at the year begin:	73 365	(1 879)	(2.6%)	26 528	36.2%	(1 879)	(2.6%)	27 690	(4.5%)	(4.2%)
Cash/cash equivalents at the year end:	**66 524**	**26 528**	**39.9%**	**31 036**	**46.7%**	**31 036**	**46.7%**	**36 770**	**70.7%**	**(15.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(33)	(1.3%)	(84)	(3.3%)	165	6.5%	2 500	98.1%	2 548	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 912	3.4%	1 799	3.2%	1 224	2.2%	51 170	91.2%	56 106	63.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	214	.9%	304	1.3%	286	1.2%	22 451	96.5%	23 255	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	570	7.5%	555	7.3%	286	3.8%	6 168	81.4%	7 579	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	(.7%)	3	(.7%)	(2)	.6%	(371)	100.7%	(368)	(.4%)	-	-	-	-
Total By Income Source	**2 666**	**3.0%**	**2 577**	**2.9%**	**1 958**	**2.2%**	**81 918**	**91.9%**	**89 119**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	126	9.3%	68	5.0%	(421)	(31.0%)	1 585	116.7%	1 358	1.5%	-	-	-	-
Commercial	1 839	5.7%	1 704	5.3%	1 675	5.2%	26 873	83.7%	32 092	36.0%	-	-	-	-
Households	698	1.2%	802	1.4%	705	1.3%	53 831	96.1%	56 037	62.9%	-	-	-	-
Other	3	(.7%)	3	(.7%)	(2)	.6%	(371)	100.7%	(368)	(.4%)	-	-	-	-
Total By Customer Group	**2 666**	**3.0%**	**2 577**	**2.9%**	**1 958**	**2.2%**	**81 918**	**91.9%**	**89 119**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	764	56.4%	223	16.5%	367	27.1%	-	-	1 354	96.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	(.7%)	(3)	(5.8%)	59	106.5%	-	-	56	4.0%
Total	**764**	**54.2%**	**220**	**15.6%**	**426**	**30.2%**	**-**	**-**	**1 410**	**100.0%**

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 053 725**	**259 623**	**24.6%**	**250 995**	**23.8%**	**510 618**	**48.5%**	**240 582**	**50.0%**	**4.3%**
Property rates	265 162	53 898	20.3%	66 888	25.2%	120 786	45.6%	61 765	47.3%	8.3%
Property rates - penalties and collection charges	10 700	3 985	37.2%	897	8.4%	4 882	45.6%	2 394	122.3%	(62.5%)
Service charges - electricity revenue	555 279	133 842	24.1%	130 421	23.5%	264 263	47.6%	115 709	48.4%	12.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	46 335	12 205	26.3%	12 021	25.9%	24 226	52.3%	10 550	50.0%	13.9%
Service charges - other	400	130	32.4%	133	33.3%	263	65.6%	104	51.6%	28.3%
Rental of facilities and equipment	1 377	390	28.3%	352	25.5%	741	53.8%	340	45.4%	3.5%
Interest earned - external investments	10 525	3 217	30.6%	5 103	48.5%	8 320	79.0%	3 606	30.0%	41.5%
Interest earned - outstanding debtors	3 150	763	24.2%	949	30.1%	1 712	54.4%	943	102.1%	.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 660	(803)	(17.2%)	844	18.1%	41	.9%	1 575	55.3%	(46.4%)
Licences and permits	259	52	20.1%	97	37.6%	150	57.7%	2 149	58.9%	(95.5%)
Agency services	8 707	1 934	22.2%	2 211	25.4%	4 145	47.6%	-	-	(100.0%)
Transfers recognised - operational	108 028	40 207	37.2%	27 457	25.4%	67 664	62.6%	24 950	58.9%	10.0%
Other own revenue	39 143	9 803	25.0%	3 622	9.3%	13 425	34.3%	16 497	58.2%	(78.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 053 679**	**232 156**	**22.0%**	**221 438**	**21.0%**	**453 594**	**43.0%**	**206 214**	**45.8%**	**7.4%**
Employee related costs	239 862	53 688	22.4%	57 009	23.8%	110 697	46.2%	48 565	43.4%	17.4%
Remuneration of councillors	18 507	3 890	21.0%	3 886	21.0%	7 776	42.0%	3 567	44.0%	8.9%
Debt impairment	14 136	-	-	-	-	-	-	3 927	50.0%	(100.0%)
Depreciation and asset impairment	71 923	8 816	12.3%	17 981	25.0%	26 797	37.3%	12 230	49.9%	47.0%
Finance charges	18 026	1 573	8.7%	2 976	16.5%	4 548	25.2%	952	18.9%	212.6%
Bulk purchases	394 048	120 359	30.5%	87 960	22.3%	208 319	52.9%	78 292	52.9%	12.3%
Other Materials	42 620	5 204	12.2%	10 661	25.0%	15 865	37.2%	13 565	27.2%	(21.4%)
Contracted services	34 544	7 373	21.3%	11 145	32.3%	18 518	53.6%	8 779	51.3%	27.0%
Transfers and grants	60 815	8 735	14.4%	6 090	10.0%	14 826	24.4%	-	-	(100.0%)
Other expenditure	158 396	22 518	14.2%	23 730	15.0%	46 248	29.2%	36 337	47.1%	(34.7%)
Loss on disposal of PPE	800	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**47**	**27 467**		**29 556**		**57 024**		**34 368**		
Transfers recognised - capital	89 345	2 468	2.8%	6 131	6.9%	8 599	9.6%	5 774	6.3%	6.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**479 841**	**22 852**	**4.8%**	**84 145**	**17.5%**	**106 997**	**22.3%**	**16 775**	**5.7%**	**401.6%**
National Government	52 749	2 238	4.2%	8 611	16.3%	10 849	20.6%	3 574	7.1%	140.9%
Provincial Government	31 800	-	-	7 345	23.1%	7 345	23.1%	-	-	(100.0%)
District Municipality	4 796	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 345**	**2 238**	**2.5%**	**15 956**	**17.9%**	**18 194**	**20.4%**	**3 574**	**6.7%**	**346.4%**
Borrowing	207 821	14 084	6.8%	50 641	24.4%	64 725	31.1%	4 003	2.8%	1 165.0%
Internally generated funds	182 675	6 530	3.6%	17 549	9.6%	24 079	13.2%	9 167	8.6%	91.4%
Public contributions and donations	-	-	-	-	-	-	-	30	-	(100.0%)
Capital Expenditure Standard Classification	**479 841**	**22 852**	**4.8%**	**84 145**	**17.5%**	**106 997**	**22.3%**	**16 775**	**5.7%**	**401.6%**
Governance and Administration	**31 270**	**973**	**3.1%**	**3 215**	**10.3%**	**4 188**	**13.4%**	**1 589**	**6.5%**	**102.2%**
Executive & Council	23 000	972	4.2%	2 289	10.0%	3 261	14.2%	938	4.6%	144.0%
Budget & Treasury Office	2 500	1	.1%	92	3.7%	93	3.7%	158	79.2%	(42.0%)
Corporate Services	5 770	0	-	833	14.4%	834	14.4%	493	13.3%	69.1%
Community and Public Safety	**36 712**	**234**	**.6%**	**2 065**	**5.6%**	**2 299**	**6.3%**	**1 819**	**2.9%**	**13.5%**
Community & Social Services	14 953	101	.7%	444	3.0%	545	3.6%	438	3.0%	1.4%
Sport And Recreation	9 593	93	1.0%	1 619	16.9%	1 711	17.8%	-	-	(100.0%)
Public Safety	10 747	41	.4%	-	-	41	.4%	1 381	24.5%	(100.0%)
Housing	1 420	-	-	2	.1%	2	.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**206 623**	**10 297**	**5.0%**	**35 532**	**17.2%**	**45 829**	**22.2%**	**8 593**	**9.0%**	**313.5%**
Planning and Development	13 523	-	-	465	3.4%	465	3.4%	73	48.7%	536.7%
Road Transport	193 100	10 297	5.3%	35 067	18.2%	45 364	23.5%	8 520	8.9%	311.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**205 235**	**11 348**	**5.5%**	**43 334**	**21.1%**	**54 682**	**26.6%**	**4 773**	**3.4%**	**807.9%**
Electricity	199 965	11 348	5.7%	43 136	21.6%	54 483	27.2%	4 743	3.4%	809.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 271	-	-	198	3.8%	198	3.8%	30	2.7%	572.0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 060 503**	**240 383**	**22.7%**	**269 810**	**25.4%**	**510 192**	**48.1%**	**250 279**	**43.9%**	**7.8%**
Ratepayers and other	**852 605**	**195 195**	**22.9%**	**228 658**	**26.8%**	**423 853**	**49.7%**	**216 207**	**46.7%**	**5.8%**
Government - operating	108 028	39 404	36.5%	25 484	23.6%	64 888	60.1%	26 384	60.3%	(3.4%)
Government - capital	89 345	1 237	1.4%	9 899	11.1%	11 136	12.5%	2 231	2.4%	343.8%
Interest	10 525	4 546	43.2%	5 769	54.8%	10 315	98.0%	5 458	42.4%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(936 482)**	**(238 122)**	**25.4%**	**(206 502)**	**22.1%**	**(444 624)**	**47.5%**	**(149 592)**	**38.6%**	**38.0%**
Suppliers and employees	(857 641)	(227 814)	26.6%	(194 401)	22.7%	(422 215)	49.2%	(148 640)	39.9%	30.8%
Finance charges	(18 026)	(1 573)	8.7%	(2 991)	16.6%	(4 564)	25.3%	(952)	18.9%	214.2%
Transfers and grants	(60 815)	(8 735)	14.4%	(9 110)	15.0%	(17 845)	29.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**124 021**	**2 261**	**1.8%**	**63 308**	**51.0%**	**65 569**	**52.9%**	**100 687**	**76.1%**	**(37.1%)**
Cash Flow from Investing Activities										
Receipts	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**.3%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	2	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(479 841)**	**(22 852)**	**4.8%**	**(84 140)**	**17.5%**	**(106 993)**	**22.3%**	**(15 888)**	**5.5%**	**429.6%**
Capital assets	(479 841)	(22 852)	4.8%	(84 140)	17.5%	(106 993)	22.3%	(15 888)	5.5%	429.6%
Net Cash from/(used) Investing Activities	**(479 341)**	**(22 852)**	**4.8%**	**(84 140)**	**17.6%**	**(106 993)**	**22.3%**	**(15 886)**	**5.5%**	**429.6%**
Cash Flow from Financing Activities										
Receipts	**176 222**	**584**	**.3%**	**20 624**	**11.7%**	**21 208**	**12.0%**	**29 544**	**15.1%**	**(30.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	178 222	-	-	19 792	11.1%	19 792	11.1%	28 957	15.0%	(31.7%)
Increase (decrease) in consumer deposits	(2 000)	584	(29.2%)	832	(41.6%)	1 416	(70.8%)	587	22.1%	41.7%
Payments	**(33 492)**	**(2 153)**	**6.4%**	**(3 926)**	**11.7%**	**(6 079)**	**18.1%**	**(2 571)**	**17.5%**	**52.7%**
Repayment of borrowing	(33 492)	(2 153)	6.4%	(3 926)	11.7%	(6 079)	18.1%	(2 571)	17.5%	52.7%
Net Cash from/(used) Financing Activities	**142 730**	**(1 569)**	**(1.1%)**	**16 698**	**11.7%**	**15 129**	**10.6%**	**26 973**	**14.7%**	**(38.1%)**
Net Increase/(Decrease) in cash held	**(212 590)**	**(22 161)**	**10.4%**	**(4 134)**	**1.9%**	**(26 295)**	**12.4%**	**111 774**	**(82.3%)**	**(103.7%)**
Cash/cash equivalents at the year begin:	527 667	528 947	100.2%	506 787	96.0%	528 947	100.2%	357 252	151.8%	41.9%
Cash/cash equivalents at the year end:	**315 077**	**506 787**	**160.8%**	**502 653**	**159.5%**	**502 653**	**159.5%**	**469 026**	**441.2%**	**7.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 949	100.0%	-	-	-	-	-	-	32 949	36.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 180	100.0%	-	-	-	-	-	-	3 180	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 792	100.0%	-	-	-	-	-	-	2 792	3.1%
Loan repayments	3 260	100.0%	-	-	-	-	-	-	3 260	3.6%
Trade Creditors	6 235	81.6%	866	11.3%	272	3.6%	269	3.5%	7 642	8.5%
Auditor-General	813	100.0%	-	-	-	-	-	-	813	.9%
Other	21 901	55.6%	15 629	39.7%	1 567	4.0%	260	.7%	39 358	43.7%
Total	**71 131**	**79.0%**	**16 495**	**18.3%**	**1 839**	**2.0%**	**529**	**.6%**	**89 994**	**100.0%**

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**80 356**	**36 534**	**45.5%**	**22 161**	**27.6%**	**58 695**	**73.0%**	**25 619**	**38.8%**	**(13.5%)**
Property rates	4 791	2 323	48.5%	690	14.4%	3 013	62.9%	656	37.1%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	51	25.5%	50	25.1%	101	50.5%	27	17.9%	84.8%
Interest earned - external investments	3 000	808	26.9%	682	22.7%	1 490	49.7%	452	31.2%	51.0%
Interest earned - outstanding debtors	300	111	37.0%	120	40.0%	231	77.0%	82	27.3%	46.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 566	28 511	39.8%	23 911	33.4%	52 422	73.2%	20 087	32.3%	19.0%
Other own revenue	499	4 730	947.9%	(3 291)	(659.6%)	1 438	288.3%	4 315	1 332.7%	(176.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**79 566**	**12 137**	**15.3%**	**19 148**	**24.1%**	**31 285**	**39.3%**	**13 885**	**40.8%**	**37.9%**
Employee related costs	22 117	4 807	21.7%	5 793	26.2%	10 600	47.9%	4 263	45.2%	35.9%
Remuneration of councillors	8 916	2 098	23.5%	2 097	23.5%	4 195	47.1%	1 977	45.5%	6.1%
Debt impairment	2 411	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	-	-	-	-	-	-	-	-	-
Finance charges	420	60	14.2%	31	7.4%	91	21.6%	174	44.0%	(82.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 855	776	6.0%	776	6.0%	1 551	12.1%	776	32.7%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 547	4 397	14.9%	10 451	35.4%	14 848	50.3%	6 696	63.6%	56.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**789**	**24 397**		**3 013**		**27 410**		**11 733**		
Transfers recognised - capital	60 686	3 570	5.9%	7 461	12.3%	11 032	18.2%	2 491	102.2%	199.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
National Government	60 816	4 663	7.7%	11 933	19.6%	16 596	27.3%	2 854	12.5%	318.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
Governance and Administration	**-**	**-**	**-**	**7**	**-**	**7**	**-**	**275**	**60.0%**	**(97.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	7	-	7	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	275	39.3%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**94.2%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	94.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 816**	**4 663**	**7.7%**	**11 927**	**19.6%**	**16 590**	**27.3%**	**2 579**	**10.7%**	**362.5%**
Planning and Development	60 816	4 663	7.7%	-	-	4 663	7.7%	2 579	10.7%	(100.0%)
Road Transport	-	-	-	11 927	-	11 927	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**137 135**	**59 493**	**43.4%**	**33 004**	**24.1%**	**92 497**	**67.4%**	**23 261**	**51.9%**	**41.9%**
Ratepayers and other	**1 628**	**3 227**	**198.2%**	**4 249**	**261.0%**	**7 476**	**459.2%**	**5 080**	**100.6%**	**(16.4%)**
Government - operating	71 821	32 857	45.7%	22 471	31.3%	55 328	77.0%	17 729	80.2%	26.7%
Government - capital	60 686	23 409	38.6%	6 284	10.4%	29 693	48.9%	-	-	(100.0%)
Interest	3 000	-	-	-	-	-	-	452	76.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(74 679)**	**(26 685)**	**35.7%**	**(25 677)**	**34.4%**	**(52 362)**	**70.1%**	**(14 445)**	**26.6%**	**77.8%**
Suppliers and employees	(74 259)	(26 625)	35.9%	(25 646)	34.5%	(52 271)	70.4%	(14 335)	26.6%	78.9%
Finance charges	(420)	(60)	14.2%	(31)	7.4%	(91)	21.6%	(110)	44.0%	(71.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 456**	**32 808**	**52.5%**	**7 327**	**11.7%**	**40 135**	**64.3%**	**8 816**	**(144.0%)**	**(16.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(30 228)**	**-**	**4 469**	**-**	**(25 759)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30 228)	-	4 469	-	(25 759)	-	-	-	(100.0%)
Payments	**(60 816)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60 816)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(60 816)**	**(30 228)**	**49.7%**	**4 469**	**(7.3%)**	**(25 759)**	**42.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(753)**	**(430)**	**57.1%**	**(232)**	**30.8%**	**(661)**	**87.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(753)	(430)	57.1%	(232)	30.8%	(661)	87.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(753)**	**(430)**	**57.1%**	**(232)**	**30.8%**	**(661)**	**87.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**887**	**2 151**	**242.6%**	**11 563**	**1 304.0%**	**13 715**	**1 546.6%**	**8 816**	**132.3%**	**31.2%**
Cash/cash equivalents at the year begin:	11 601	1 351	11.6%	3 502	30.2%	1 351	11.6%	12 085	-	(71.0%)
Cash/cash equivalents at the year end:	**12 488**	**3 502**	**28.0%**	**15 066**	**120.6%**	**15 066**	**120.6%**	**20 901**	**125.0%**	**(27.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	262	3.0%	223	2.5%	212	2.4%	8 166	92.1%	8 863	100.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	(2.2%)	(2)	3.0%	(24)	48.1%	(25)	51.0%	(50)	(.6%)	-	-	-	-
Total By Income Source	**263**	**3.0%**	**222**	**2.5%**	**188**	**2.1%**	**8 140**	**92.4%**	**8 813**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	99	2.3%	96	2.2%	70	1.6%	4 056	93.9%	4 320	49.0%	-	-	-	-
Commercial	129	4.8%	93	3.5%	85	3.2%	2 382	88.6%	2 689	30.5%	-	-	-	-
Households	0	21.5%	0	21.3%	0	21.3%	1	35.9%	2	-	-	-	-	-
Other	35	2.0%	32	1.8%	33	1.8%	1 702	94.4%	1 802	20.4%	-	-	-	-
Total By Customer Group	**263**	**3.0%**	**222**	**2.5%**	**188**	**2.1%**	**8 140**	**92.4%**	**8 813**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	951	100.0%	-	-	-	-	-	-	951	100.0%
Total	**951**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**951**	**100.0%**

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**75 081**	**19 437**	**25.9%**	**21 442**	**28.6%**	**40 879**	**54.4%**	**22 806**	**74.4%**	**(6.0%)**
Property rates	12 258	3 065	25.0%	3 065	25.0%	6 129	50.0%	3 065	51.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	821	215	26.2%	214	26.0%	429	52.2%	201	68.4%	6.1%
Interest earned - external investments	1 479	305	20.6%	430	29.1%	735	49.7%	174	133.8%	146.4%
Interest earned - outstanding debtors	518	216	41.7%	206	39.7%	422	81.4%	135	519.7%	52.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 296	15 077	25.4%	17 385	29.3%	32 462	54.7%	19 209	80.4%	(9.5%)
Other own revenue	708	559	78.9%	143	20.2%	702	99.1%	22	11.9%	560.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 024**	**14 605**	**19.5%**	**21 260**	**28.3%**	**35 865**	**47.8%**	**13 814**	**35.5%**	**53.9%**
Employee related costs	20 826	3 856	18.5%	4 422	21.2%	8 278	39.7%	4 281	41.9%	3.3%
Remuneration of councillors	5 620	1 277	22.7%	1 176	20.9%	2 453	43.7%	1 335	45.9%	(11.9%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 245	-	-	-	-	-	-	-	-	-
Finance charges	1 672	18	1.1%	520	31.1%	538	32.2%	1	.1%	73 725.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	1 269	31.7%	(100.0%)
Contracted services	14 079	4 411	31.3%	3 192	22.7%	7 603	54.0%	723	23.1%	341.2%
Transfers and grants	2 704	-	-	-	-	-	-	193	13.2%	(100.0%)
Other expenditure	21 879	5 042	23.0%	11 950	54.6%	16 993	77.7%	6 011	51.3%	98.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**57**	**4 832**		**182**		**5 014**		**8 992**		
Transfers recognised - capital	27 317	-	-	-	-	-	-	8 026	70.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 374**	**4 832**		**182**		**5 014**		**17 018**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**61 478**	**12 183**	**19.8%**	**6 480**	**10.5%**	**18 663**	**30.4%**	**9 343**	**47.4%**	**(30.6%)**
National Government	27 673	10 316	37.3%	5 306	19.2%	15 622	56.5%	7 945	50.7%	(33.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 673**	**10 316**	**37.3%**	**5 306**	**19.2%**	**15 622**	**56.5%**	**7 945**	**50.7%**	**(33.2%)**
Borrowing	12 100	-	-	-	-	-	-	-	-	-
Internally generated funds	21 705	1 867	8.6%	-	-	1 867	8.6%	1 399	40.7%	(100.0%)
Public contributions and donations	-	-	-	1 175	-	1 175	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**61 478**	**12 183**	**19.8%**	**6 480**	**10.5%**	**18 663**	**30.4%**	**9 343**	**47.4%**	**(30.6%)**
Governance and Administration	**4 451**	**31**	**.7%**	**-**	**-**	**31**	**.7%**	**22**	**9.3%**	**(100.0%)**
Executive & Council	135	-	-	-	-	-	-	-	5.0%	-
Budget & Treasury Office	1 486	-	-	-	-	-	-	22	17.4%	(100.0%)
Corporate Services	2 830	31	1.1%	-	-	31	1.1%	-	6.8%	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**1 172**	**1 143.9%**	**(100.0%)**
Community & Social Services	400	-	-	-	-	-	-	1 172	2 402.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 627**	**12 153**	**21.5%**	**6 480**	**11.4%**	**18 633**	**32.9%**	**8 149**	**45.3%**	**(20.5%)**
Planning and Development	710	-	-	-	-	-	-	-	-	-
Road Transport	55 917	12 153	21.7%	6 480	11.6%	18 633	33.3%	8 149	45.6%	(20.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**96 409**	**31 860**	**33.0%**	**17 732**	**18.4%**	**49 592**	**51.4%**	**29 359**	**81.9%**	**(39.6%)**
Ratepayers and other	**10 998**	**6 190**	**56.3%**	**2 876**	**26.2%**	**9 066**	**82.4%**	**4 272**	**131.1%**	**(32.7%)**
Government - operating	56 616	25 422	44.9%	14 221	25.1%	39 643	70.0%	16 022	75.8%	(11.2%)
Government - capital	27 317	-	-	-	-	-	-	9 026	74.5%	(100.0%)
Interest	1 479	248	16.8%	635	43.0%	883	59.7%	40	42.9%	1 504.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(52 194)**	**(17 143)**	**32.8%**	**(16 318)**	**31.3%**	**(33 461)**	**64.1%**	**(25 906)**	**102.0%**	**(37.0%)**
Suppliers and employees	(47 818)	(17 143)	35.9%	(16 318)	34.1%	(33 461)	70.0%	(25 905)	111.0%	(37.0%)
Finance charges	(1 672)	(0)	-	-	-	(0)	-	(1)	-	(100.0%)
Transfers and grants	(2 704)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 216**	**14 717**	**33.3%**	**1 414**	**3.2%**	**16 131**	**36.5%**	**3 454**	**57.9%**	**(59.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**8 000**	**-**	**-**	**-**	**8 000**	**-**	**(3 642)**	**(254.4%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	8 000	-	-	-	8 000	-	(3 642)	(277.7%)	(100.0%)
Payments	**(60 248)**	**(9 941)**	**16.5%**	**(6 480)**	**10.8%**	**(16 421)**	**27.3%**	**-**	**-**	**(100.0%)**
Capital assets	(60 248)	(9 941)	16.5%	(6 480)	10.8%	(16 421)	27.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(60 248)**	**(1 941)**	**3.2%**	**(6 480)**	**10.8%**	**(8 421)**	**14.0%**	**(3 642)**	**48.2%**	**77.9%**
Cash Flow from Financing Activities										
Receipts	**7 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 100	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 863)**	**(216)**	**11.6%**	**(205)**	**11.0%**	**(422)**	**22.6%**	**(450)**	**33.1%**	**(54.3%)**
Repayment of borrowing	(1 863)	(216)	11.6%	(205)	11.0%	(422)	22.6%	(450)	33.1%	(54.3%)
Net Cash from/(used) Financing Activities	**5 237**	**(216)**	**(4.1%)**	**(205)**	**(3.9%)**	**(422)**	**(8.1%)**	**(450)**	**33.1%**	**(54.3%)**
Net Increase/(Decrease) in cash held	**(10 795)**	**12 560**	**(116.3%)**	**(5 271)**	**48.8%**	**7 288**	**(67.5%)**	**(638)**	**101.6%**	**726.5%**
Cash/cash equivalents at the year begin:	41 323	48 480	117.3%	61 040	147.7%	48 480	117.3%	20 452	678.8%	198.5%
Cash/cash equivalents at the year end:	**30 527**	**61 040**	**200.0%**	**55 769**	**182.7%**	**55 769**	**182.7%**	**19 815**	**207.7%**	**181.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	445	5.6%	444	5.6%	777	9.8%	6 284	79.0%	7 950	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**445**	**5.6%**	**444**	**5.6%**	**777**	**9.8%**	**6 284**	**79.0%**	**7 950**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	69	3.2%	69	3.1%	433	19.8%	1 617	73.9%	2 187	27.5%	-	-	-	-
Commercial	172	3.8%	229	5.1%	198	4.4%	3 935	86.8%	4 534	57.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	16.6%	147	11.9%	147	11.9%	733	59.6%	1 229	15.5%	-	-	-	-
Total By Customer Group	**445**	**5.6%**	**444**	**5.6%**	**777**	**9.8%**	**6 284**	**79.0%**	**7 950**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(11)	(2.7%)	155	37.6%	(0)	-	268	65.1%	412	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(11)**	**(2.7%)**	**155**	**37.6%**	**(0)**	**-**	**268**	**65.1%**	**412**	**100.0%**

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**471 881**	**145 974**	**30.9%**	**156 383**	**33.1%**	**302 358**	**64.1%**	**113 250**	**56.6%**	**38.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	86 494	20 536	23.7%	22 632	26.2%	43 168	49.9%	21 162	49.1%	6.9%
Service charges - sanitation revenue	17 298	5 247	30.3%	4 480	25.9%	9 728	56.2%	4 341	46.8%	3.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 810	1 484	52.8%	1 134	40.3%	2 618	93.1%	69	12.5%	1 553.8%
Rental of facilities and equipment	287	-	-	-	-	-	-	21	48.5%	(100.0%)
Interest earned - external investments	6 600	863	13.1%	336	5.1%	1 199	18.2%	846	33.0%	(60.3%)
Interest earned - outstanding debtors	16 760	3 648	21.8%	3 808	22.7%	7 456	44.5%	3 291	36.6%	15.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	1 515	390	25.7%	-	-	390	25.7%	368	56.8%	(100.0%)
Transfers recognised - operational	278 320	108 249	38.9%	94 535	34.0%	202 784	72.9%	82 205	63.9%	15.0%
Other own revenue	61 797	5 557	9.0%	29 458	47.7%	35 015	56.7%	948	9.6%	3 007.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**446 971**	**121 790**	**27.2%**	**111 152**	**24.9%**	**232 941**	**52.1%**	**113 548**	**51.3%**	**(2.1%)**
Employee related costs	122 882	31 836	25.9%	35 923	29.2%	67 759	55.1%	27 578	47.7%	30.3%
Remuneration of councillors	7 189	1 522	21.2%	1 543	21.5%	3 065	42.6%	1 399	39.6%	10.2%
Debt impairment	19 346	4 837	25.0%	4 837	25.0%	9 673	50.0%	6 710	50.0%	(27.9%)
Depreciation and asset impairment	31 600	7 700	24.4%	9 244	29.3%	16 944	53.6%	8 265	49.6%	11.8%
Finance charges	12 100	3 680	30.4%	881	7.3%	4 562	37.7%	797	50.7%	10.6%
Bulk purchases	55 689	17 554	31.5%	18 292	32.8%	35 846	64.4%	11 413	50.2%	60.3%
Other Materials	21 930	6 838	31.2%	4 458	20.3%	11 296	51.5%	9 034	45.0%	(50.7%)
Contracted services	59 973	21 005	35.0%	12 498	20.8%	33 503	55.9%	4 063	19.9%	207.6%
Transfers and grants	26 040	2 867	11.0%	10 363	39.8%	13 230	50.8%	12 287	129.9%	(15.7%)
Other expenditure	90 222	23 950	26.5%	13 114	14.5%	37 064	41.1%	32 000	63.7%	(59.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 910**	**24 185**		**45 232**		**69 416**		**(298)**		
Transfers recognised - capital	322 366	31 963	9.9%	102 663	31.8%	134 626	41.8%	56 567	56.9%	81.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**352 455**	**43 494**	**12.3%**	**95 598**	**27.1%**	**139 093**	**39.5%**	**59 158**	**38.1%**	**61.6%**
National Government	188 621	27 913	14.8%	63 494	33.7%	91 407	48.5%	56 598	53.8%	12.2%
Provincial Government	2 166	-	-	-	-	-	-	916	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**208 331**	**27 913**	**13.4%**	**63 494**	**30.5%**	**91 407**	**43.9%**	**57 513**	**54.4%**	**10.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 089	1 982	6.6%	5 894	19.6%	7 876	26.2%	1 645	25.2%	258.3%
Public contributions and donations	114 035	13 600	11.9%	26 211	23.0%	39 810	34.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**352 455**	**43 494**	**12.3%**	**95 598**	**27.1%**	**139 093**	**39.5%**	**59 158**	**38.1%**	**61.6%**
Governance and Administration	**24 096**	**685**	**2.8%**	**1 769**	**7.3%**	**2 454**	**10.2%**	**480**	**3.7%**	**268.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	17 000	0	-	1 607	9.5%	1 607	9.5%	-	-	(100.0%)
Corporate Services	7 096	684	9.6%	162	2.3%	846	11.9%	480	15.2%	(66.3%)
Community and Public Safety	**22 553**	**785**	**3.5%**	**2 579**	**11.4%**	**3 364**	**14.9%**	**916**	**13.0%**	**181.6%**
Community & Social Services	3 282	785	23.9%	2 579	78.6%	3 364	102.5%	916	13.0%	181.6%
Sport And Recreation	19 271	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 585**	**-**	**-**	**319**	**20.1%**	**319**	**20.1%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 585	-	-	319	20.1%	319	20.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**304 222**	**42 024**	**13.8%**	**90 932**	**29.9%**	**132 957**	**43.7%**	**57 762**	**42.6%**	**57.4%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	245 345	38 260	15.6%	84 159	34.3%	122 419	49.9%	55 085	44.6%	52.8%
Waste Water Management	58 876	3 765	6.4%	6 773	11.5%	10 538	17.9%	2 677	24.7%	153.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**647 881**	**209 991**	**32.4%**	**263 831**	**40.7%**	**473 822**	**73.1%**	**186 544**	**69.0%**	**41.4%**
Ratepayers and other	**106 186**	**29 742**	**28.0%**	**52 386**	**49.3%**	**82 128**	**77.3%**	**20 476**	**42.0%**	**155.8%**
Government - operating	278 320	106 906	38.4%	92 092	33.1%	198 998	71.5%	81 441	67.3%	13.1%
Government - capital	256 775	72 480	28.2%	117 802	45.9%	190 282	74.1%	79 835	86.6%	47.6%
Interest	6 600	863	13.1%	1 551	23.5%	2 414	36.6%	4 792	42.0%	(67.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(391 463)**	**(134 858)**	**34.4%**	**(126 648)**	**32.4%**	**(261 506)**	**66.8%**	**(108 925)**	**56.7%**	**16.3%**
Suppliers and employees	(354 079)	(128 357)	36.3%	(115 656)	32.7%	(244 013)	68.9%	(108 925)	57.8%	6.2%
Finance charges	(12 100)	(3 680)	30.4%	(881)	7.3%	(4 562)	37.7%	-	41.8%	(100.0%)
Transfers and grants	(25 284)	(2 821)	11.2%	(10 111)	40.0%	(12 932)	51.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**256 417**	**75 133**	**29.3%**	**137 183**	**53.5%**	**212 315**	**82.8%**	**77 618**	**88.4%**	**76.7%**
Cash Flow from Investing Activities										
Receipts	**112 461**	**(361)**	**(.3%)**	**(361)**	**(.3%)**	**(723)**	**(.6%)**	**(358)**	**51.7%**	**.9%**
Proceeds on disposal of PPE	114 038	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 577)	(361)	22.9%	(361)	22.9%	(723)	45.8%	(358)	-	.9%
Payments	**(352 455)**	**(43 494)**	**12.3%**	**(95 598)**	**27.1%**	**(139 093)**	**39.5%**	**(59 158)**	**46.0%**	**61.6%**
Capital assets	(352 455)	(43 494)	12.3%	(95 598)	27.1%	(139 093)	39.5%	(59 158)	46.0%	61.6%
Net Cash from/(used) Investing Activities	**(239 994)**	**(43 856)**	**18.3%**	**(95 960)**	**40.0%**	**(139 815)**	**58.3%**	**(59 516)**	**46.0%**	**61.2%**
Cash Flow from Financing Activities										
Receipts	**320**	**(1 039)**	**(324.5%)**	**146**	**45.8%**	**(892)**	**(278.8%)**	**57**	**37.0%**	**157.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 039)	-	146	-	(892)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	320	-	-	-	-	-	-	57	37.0%	(100.0%)
Payments	**(2 850)**	**(1 385)**	**48.6%**	**-**	**-**	**(1 385)**	**48.6%**	**-**	**53.8%**	**-**
Repayment of borrowing	(2 850)	(1 385)	48.6%	-	-	(1 385)	48.6%	-	53.8%	-
Net Cash from/(used) Financing Activities	**(2 530)**	**(2 423)**	**95.8%**	**146**	**(5.8%)**	**(2 277)**	**90.0%**	**57**	**57.1%**	**157.0%**
Net Increase/(Decrease) in cash held	**13 893**	**28 854**	**207.7%**	**41 369**	**297.8%**	**70 223**	**505.4%**	**18 159**	**1 197.3%**	**127.8%**
Cash/cash equivalents at the year begin:	41 133	21 995	53.5%	50 849	123.6%	21 995	53.5%	112 760	48.6%	(54.9%)
Cash/cash equivalents at the year end:	**55 027**	**50 849**	**92.4%**	**92 218**	**167.6%**	**92 218**	**167.6%**	**130 919**	**185.9%**	**(29.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 971	13.4%	4 570	7.7%	3 382	5.7%	43 659	73.3%	59 582	35.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 490	17.3%	909	6.3%	553	3.9%	10 404	72.5%	14 357	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 143	5.2%	1 463	2.4%	1 325	2.2%	54 854	90.2%	60 786	35.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 997	5.8%	988	2.9%	1 121	3.3%	30 363	88.1%	34 468	20.4%	-	-	-	-
Total By Income Source	**15 600**	**9.2%**	**7 930**	**4.7%**	**6 382**	**3.8%**	**139 280**	**82.3%**	**169 192**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 547	23.2%	1 149	17.2%	410	6.2%	3 557	53.4%	6 663	3.9%	-	-	-	-
Commercial	788	25.7%	517	16.9%	244	8.0%	1 515	49.5%	3 063	1.8%	-	-	-	-
Households	10 696	7.1%	5 742	3.8%	5 247	3.5%	128 277	85.5%	149 963	88.6%	-	-	-	-
Other	2 569	27.0%	522	5.5%	481	5.1%	5 931	62.4%	9 502	5.6%	-	-	-	-
Total By Customer Group	**15 600**	**9.2%**	**7 930**	**4.7%**	**6 382**	**3.8%**	**139 280**	**82.3%**	**169 192**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 384	100.0%	-	-	-	-	-	-	1 384	8.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 070	100.0%	-	-	-	-	-	-	2 070	13.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 197	84.8%	1 467	12.2%	206	1.7%	149	1.2%	12 019	77.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 651**	**88.2%**	**1 467**	**9.5%**	**206**	**1.3%**	**149**	**1.0%**	**15 473**	**100.0%**

Contact Details

Municipal Manager	Mr MA Madlala	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**106 480**	**30 209**	**28.4%**	**18 838**	**17.7%**	**49 047**	**46.1%**	**20 335**	**78.2%**	**(7.4%)**
Property rates	11 000	4 663	42.4%	-	-	4 663	42.4%	1 195	83.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	450	131	29.1%	132	29.4%	263	58.5%	246	-	(46.2%)
Rental of facilities and equipment	190	69	36.6%	71	37.1%	140	73.7%	16	82.5%	346.0%
Interest earned - external investments	3 800	1 065	28.0%	1 050	27.6%	2 115	55.7%	935	60.9%	12.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	200	29	14.3%	24	11.9%	52	26.2%	12	23.3%	96.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 342	24 103	39.9%	17 320	28.7%	41 424	68.6%	17 856	78.3%	(3.0%)
Other own revenue	30 498	148	.5%	241	.8%	390	1.3%	74	83.8%	224.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**70 018**	**12 469**	**17.8%**	**15 762**	**22.5%**	**28 231**	**40.3%**	**14 109**	**39.6%**	**11.7%**
Employee related costs	24 393	5 152	21.1%	6 244	25.6%	11 396	46.7%	5 812	49.1%	7.4%
Remuneration of councillors	6 392	1 496	23.4%	1 499	23.5%	2 996	46.9%	1 392	47.4%	7.7%
Debt impairment	475	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-
Finance charges	317	84	26.4%	87	27.4%	170	53.8%	122	123.3%	(28.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 859	480	9.9%	689	14.2%	1 169	24.1%	447	259.1%	54.1%
Transfers and grants	-	-	-	-	-	-	-	443	55.3%	(100.0%)
Other expenditure	28 582	5 256	18.4%	7 243	25.3%	12 499	43.7%	5 894	32.4%	22.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**36 462**	**17 741**		**3 075**		**20 816**		**6 225**		
Transfers recognised - capital	24 860	7 630	30.7%	7 461	30.0%	15 091	60.7%	-	2.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 530**	**9 625**	**16.4%**	**9 407**	**16.1%**	**19 032**	**32.5%**	**9 919**	**32.3%**	**(5.2%)**
National Government	19 521	9 144	46.8%	5 787	29.6%	14 932	76.5%	8 526	38.1%	(32.1%)
Provincial Government	-	25	-	1 726	-	1 751	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	435	2.9%	(100.0%)
Transfers recognised - capital	**19 521**	**9 169**	**47.0%**	**7 513**	**38.5%**	**16 683**	**85.5%**	**8 961**	**26.1%**	**(16.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 009	456	1.2%	1 894	4.9%	2 350	6.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	958	58.9%	(100.0%)
Capital Expenditure Standard Classification	**58 530**	**9 625**	**16.4%**	**9 407**	**16.1%**	**19 032**	**32.5%**	**9 919**	**32.3%**	**(5.2%)**
Governance and Administration	**1 900**	**351**	**18.5%**	**144**	**7.6%**	**495**	**26.0%**	**9 919**	**-**	**(98.5%)**
Executive & Council	1 100	183	16.7%	27	2.5%	211	19.2%	9 919	-	(99.7%)
Budget & Treasury Office	150	-	-	3	1.8%	3	1.8%	-	-	(100.0%)
Corporate Services	650	167	25.7%	114	17.5%	281	43.2%	-	-	(100.0%)
Community and Public Safety	**350**	**-**	**-**	**997**	**284.7%**	**997**	**284.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	350	-	-	997	284.7%	997	284.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 280**	**9 275**	**16.5%**	**8 267**	**14.7%**	**17 541**	**31.2%**	**-**	**-**	**(100.0%)**
Planning and Development	56 280	9 275	16.5%	8 267	14.7%	17 541	31.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**196 929**	**74 838**	**38.0%**	**101 506**	**51.5%**	**176 345**	**89.5%**	**51 815**	**91.8%**	**95.9%**
Ratepayers and other	**107 927**	**67 243**	**62.3%**	**45 563**	**42.2%**	**112 806**	**104.5%**	**32 868**	**1 714.0%**	**38.6%**
Government - operating	63 581	6 561	10.3%	54 709	86.0%	61 270	96.4%	17 856	78.3%	206.4%
Government - capital	21 621	-	-	157	.7%	157	.7%	-	-	(100.0%)
Interest	3 800	1 034	27.2%	1 077	28.3%	2 111	55.6%	1 091	55.4%	(1.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 025)**	**(23 258)**	**56.7%**	**(60 327)**	**147.0%**	**(83 586)**	**203.7%**	**(35 113)**	**130.6%**	**71.8%**
Suppliers and employees	(40 708)	(23 258)	57.1%	(60 157)	147.8%	(83 416)	204.9%	(35 113)	132.5%	71.3%
Finance charges	(317)	-	-	(170)	53.6%	(170)	53.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**155 904**	**51 580**	**33.1%**	**41 179**	**26.4%**	**92 759**	**59.5%**	**16 702**	**42.7%**	**146.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 530)**	**(7 653)**	**13.1%**	**(7 574)**	**12.9%**	**(15 227)**	**26.0%**	**(15 570)**	**43.3%**	**(51.4%)**
Capital assets	(58 530)	(7 653)	13.1%	(7 574)	12.9%	(15 227)	26.0%	(15 570)	43.3%	(51.4%)
Net Cash from/(used) Investing Activities	**(58 530)**	**(7 653)**	**13.1%**	**(7 574)**	**12.9%**	**(15 227)**	**26.0%**	**(15 570)**	**43.3%**	**(51.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**97 374**	**43 927**	**45.1%**	**33 605**	**34.5%**	**77 532**	**79.6%**	**1 132**	**44.9%**	**2 869.3%**
Cash/cash equivalents at the year begin:	-	531	-	44 458	-	531	-	1 367	12.4%	3 151.8%
Cash/cash equivalents at the year end:	**97 374**	**44 458**	**45.7%**	**78 063**	**80.2%**	**78 063**	**80.2%**	**2 499**	**5.8%**	**3 023.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 343	43.7%	-	-	-	-	5 586	56.3%	9 929	87.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	5.4%	46	5.1%	45	5.0%	762	84.6%	901	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	.2%	-	-	450	99.8%	451	4.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(55)	(42.0%)	14	10.9%	13	10.2%	158	120.9%	130	1.1%	-	-	-	-
Total By Income Source	**4 336**	**38.0%**	**61**	**.5%**	**58**	**.5%**	**6 956**	**61.0%**	**11 411**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	492	9.2%	43	.8%	42	.8%	4 792	89.3%	5 368	47.0%	-	-	-	-
Commercial	2 190	82.9%	5	.2%	5	.2%	443	16.8%	2 643	23.2%	-	-	-	-
Households	532	36.0%	14	.9%	12	.8%	921	62.3%	1 478	12.9%	-	-	-	-
Other	1 123	58.4%	-	-	-	-	800	41.6%	1 922	16.8%	-	-	-	-
Total By Customer Group	**4 336**	**38.0%**	**61**	**.5%**	**58**	**.5%**	**6 956**	**61.0%**	**11 411**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 903	100.0%	-	-	-	-	-	-	3 903	99.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	7.5%	17	64.6%	-	-	7	27.9%	27	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 905**	**99.4%**	**17**	**.4%**	**-**	**-**	**7**	**.2%**	**3 930**	**100.0%**

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**35 542**	**12 920**	**36.4%**	**8 027**	**22.6%**	**20 947**	**58.9%**	**9 368**	**45.6%**	**(14.3%)**
Property rates	12 384	2 319	18.7%	3 402	27.5%	5 721	46.2%	3 305	48.1%	2.9%
Property rates - penalties and collection charges	767	17	2.2%	29	3.7%	45	5.9%	244	124.1%	(88.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 083	413	19.8%	596	28.6%	1 009	48.5%	662	44.2%	(9.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	333	70	21.0%	77	23.2%	147	44.2%	96	39.5%	(19.4%)
Interest earned - external investments	829	20	2.4%	2	2%	22	2.7%	3	2.4%	(30.5%)
Interest earned - outstanding debtors	235	22	9.3%	6	2.6%	28	11.9%	24	-	(74.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	100	48	47.8%	5	5.5%	53	53.2%	22	136.6%	(75.1%)
Licences and permits	297	13	4.2%	24	8.1%	37	12.3%	10	5.0%	131.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	16 827	9 951	59.1%	3 819	22.7%	13 770	81.8%	4 935	48.9%	(22.6%)
Other own revenue	1 687	49	2.9%	66	3.9%	115	6.8%	68	7.7%	(2.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**35 538**	**9 414**	**26.5%**	**10 568**	**29.7%**	**19 982**	**56.2%**	**6 464**	**36.3%**	**63.5%**
Employee related costs	17 369	3 304	19.0%	4 177	24.1%	7 481	43.1%	3 436	46.5%	21.6%
Remuneration of councillors	1 561	365	23.4%	365	23.4%	730	46.8%	333	51.4%	9.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 957	-	-	-	-	-	-	-	-	-
Finance charges	240	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 730	1 308	19.4%	1 594	23.7%	2 901	43.1%	1 340	61.7%	18.9%
Transfers and grants	1 602	-	-	-	-	-	-	-	-	-
Other expenditure	6 079	4 437	73.0%	4 432	72.9%	8 869	145.9%	1 355	22.5%	227.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4**	**3 506**		**(2 541)**		**965**		**2 905**		
Transfers recognised - capital	9 096	-	-	-	-	-	-	548	5.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**9 701**	**291**	**3.0%**	**175**	**1.8%**	**467**	**4.8%**	**335**	**3.6%**	**(47.7%)**
National Government	9 096	-	-	-	-	-	-	283	3.4%	(100.0%)
Provincial Government	-	291	-	171	-	463	-	52	-	227.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 096**	**291**	**3.2%**	**171**	**1.9%**	**463**	**5.1%**	**335**	**3.9%**	**(48.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	605	-	-	4	.6%	4	.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 701**	**291**	**3.0%**	**175**	**1.8%**	**467**	**4.8%**	**335**	**3.6%**	**(47.7%)**
Governance and Administration	**63**	**-**	**-**	**4**	**5.9%**	**4**	**5.9%**	**-**	**-**	**(100.0%)**
Executive & Council	50	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	13	-	-	4	28.1%	4	28.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 311**	**291**	**22.2%**	**171**	**13.1%**	**463**	**35.3%**	**178**	**3.6%**	**(3.9%)**
Community & Social Services	1 311	291	22.2%	171	13.1%	463	35.3%	178	3.6%	(3.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 102**	**-**	**-**	**-**	**-**	**-**	**-**	**157**	**3.9%**	**(100.0%)**
Planning and Development	25	-	-	-	-	-	-	-	-	-
Road Transport	8 077	-	-	-	-	-	-	157	4.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	225	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**46 520**	**21 800**	**46.9%**	**13 008**	**28.0%**	**34 808**	**74.8%**	**12 654**	**64.4%**	**2.8%**
Ratepayers and other	**19 769**	**2 269**	**11.5%**	**5 392**	**27.3%**	**7 661**	**38.8%**	**5 668**	**57.8%**	**(4.9%)**
Government - operating	16 827	12 194	72.5%	6 056	36.0%	18 250	108.5%	2 877	66.2%	110.5%
Government - capital	9 096	7 307	80.3%	1 546	17.0%	8 853	97.3%	4 100	73.7%	(62.3%)
Interest	829	30	3.6%	14	1.7%	44	5.3%	10	5.0%	46.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(33 581)**	**(18 172)**	**54.1%**	**(10 035)**	**29.9%**	**(28 207)**	**84.0%**	**(7 614)**	**53.7%**	**31.8%**
Suppliers and employees	(33 341)	(18 136)	54.4%	(10 035)	30.1%	(28 172)	84.5%	(7 614)	54.2%	31.8%
Finance charges	(240)	(35)	14.6%	-	-	(35)	14.6%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 939**	**3 628**	**28.0%**	**2 973**	**23.0%**	**6 601**	**51.0%**	**5 040**	**106.4%**	**(41.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(9 701)**	**(1 516)**	**15.6%**	**(2 173)**	**22.4%**	**(3 689)**	**38.0%**	**(324)**	**31.2%**	**571.1%**
Capital assets	(9 701)	(1 516)	15.6%	(2 173)	22.4%	(3 689)	38.0%	(324)	31.2%	571.1%
Net Cash from/(used) Investing Activities	**(9 701)**	**(1 516)**	**15.6%**	**(2 173)**	**22.4%**	**(3 689)**	**38.0%**	**(324)**	**83.5%**	**571.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(485)**	**(184)**	**37.9%**	**(219)**	**45.2%**	**(403)**	**83.2%**	**(219)**	**79.5%**	**.1%**
Repayment of borrowing	(485)	(184)	37.9%	(219)	45.2%	(403)	83.2%	(219)	79.5%	.1%
Net Cash from/(used) Financing Activities	**(485)**	**(184)**	**37.9%**	**(219)**	**45.2%**	**(403)**	**83.2%**	**(219)**	**669.5%**	**.1%**
Net Increase/(Decrease) in cash held	**2 753**	**1 928**	**70.0%**	**581**	**21.1%**	**2 509**	**91.1%**	**4 497**	**118.4%**	**(87.1%)**
Cash/cash equivalents at the year begin:	3 271	557	17.0%	2 485	76.0%	557	17.0%	2 343	136.6%	6.1%
Cash/cash equivalents at the year end:	**6 024**	**2 485**	**41.2%**	**3 066**	**50.9%**	**3 066**	**50.9%**	**6 840**	**122.3%**	**(55.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	991	29.8%	959	28.8%	610	18.3%	771	23.1%	3 332	75.9%	-	-	1 379	41.0%
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	223	25.2%	215	24.2%	118	13.3%	332	37.4%	887	20.2%	-	-	505	56.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	7.8%	8	4.9%	7	4.3%	143	83.0%	172	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	63	-	1 206	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	1 063	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 228**	**28.0%**	**1 182**	**26.9%**	**735**	**16.7%**	**1 245**	**28.4%**	**4 391**	**100.0%**	**63**	**1.4%**	**4 152**	**94.0%**
Debtors Age Analysis By Customer Group														
Organs of State	90	19.6%	75	16.3%	90	19.6%	203	44.4%	457	10.4%	-	-	-	-
Commercial	514	27.4%	620	33.1%	271	14.5%	468	25.0%	1 873	42.7%	53	2.8%	2 340	124.0%
Households	624	30.4%	487	23.8%	375	18.3%	566	27.6%	2 052	46.7%	10	.5%	748	36.0%
Other	-	-	-	-	-	-	8	100.0%	8	.2%	-	-	1 063	12 829.0%
Total By Customer Group	**1 228**	**28.0%**	**1 182**	**26.9%**	**735**	**16.7%**	**1 245**	**28.4%**	**4 391**	**100.0%**	**63**	**1.4%**	**4 152**	**94.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 652	100.0%	-	-	-	-	-	-	1 652	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 652**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 652**	**100.0%**

Contact Details

Municipal Manager	NC James	033 702 1060
Financial Manager	Ms Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**320 395**	**113 954**	**35.6%**	**43 622**	**13.6%**	**157 576**	**49.2%**	**9 345**	**66.2%**	**366.8%**
Property rates	135 736	62 849	46.3%	2 177	1.6%	65 026	47.9%	(34 811)	120.1%	(106.3%)
Property rates - penalties and collection charges	2 811	679	24.2%	604	21.5%	1 283	45.6%	941	56.1%	(35.8%)
Service charges - electricity revenue	92 437	24 633	26.6%	19 596	21.2%	44 229	47.8%	17 632	45.9%	11.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 245	2 070	14.5%	2 197	15.4%	4 267	30.0%	2 598	39.4%	(15.4%)
Service charges - other	1 242	383	30.8%	21	1.7%	404	32.5%	97	-	(77.9%)
Rental of facilities and equipment	1 160	114	9.8%	105	9.0%	219	18.9%	-	-	(100.0%)
Interest earned - external investments	450	-	-	-	-	-	-	108	21.6%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	10	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	59	5.9%	28	2.8%	88	8.8%	172	20.6%	(83.5%)
Licences and permits	3 000	821	27.4%	412	13.7%	1 233	41.1%	1 328	50.6%	(68.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 311	21 533	35.7%	16 268	27.0%	37 801	62.7%	17 001	64.0%	(4.3%)
Other own revenue	4 546	812	17.9%	2 213	48.7%	3 026	66.6%	2 926	24.6%	(24.4%)
Gains on disposal of PPE	3 456	0	-	-	-	0	-	1 343	-	(100.0%)
Operating Expenditure	**259 226**	**73 407**	**28.3%**	**44 036**	**17.0%**	**117 443**	**45.3%**	**61 084**	**62.0%**	**(27.9%)**
Employee related costs	94 745	20 705	21.9%	20 084	21.2%	40 789	43.1%	21 893	49.8%	(8.3%)
Remuneration of councillors	4 880	1 074	22.0%	1 088	22.3%	2 163	44.3%	715	39.3%	52.2%
Debt impairment	5 000	9 647	192.9%	383	7.7%	10 031	200.6%	-	226.6%	(100.0%)
Depreciation and asset impairment	25 000	-	-	5 467	21.9%	5 467	21.9%	-	-	(100.0%)
Finance charges	2 990	-	-	181	6.0%	181	6.0%	219	15.8%	(17.4%)
Bulk purchases	64 487	28 023	43.5%	16 993	26.4%	45 016	69.8%	8 107	56.6%	109.6%
Other Materials	-	481	-	540	-	1 021	-	27	-	1 913.2%
Contracted services	14 855	2 648	17.8%	2 682	18.1%	5 329	35.9%	2 456	411.9%	9.2%
Transfers and grants	3 210	5 208	162.2%	1 358	42.3%	6 566	204.6%	1 156	-	17.5%
Other expenditure	44 059	5 621	12.8%	(4 870)	(11.1%)	750	1.7%	26 208	69.9%	(118.6%)
Loss on disposal of PPE	-	-	-	130	-	130	-	303	-	(57.1%)
Surplus/(Deficit)	**61 169**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Transfers recognised - capital	51 419	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**106 300**	**8 386**	**7.9%**	**3 575**	**3.4%**	**11 961**	**11.3%**	**14 901**	**21.9%**	**(76.0%)**
National Government	18 342	3 422	18.7%	961	5.2%	4 383	23.9%	6 605	45.1%	(85.4%)
Provincial Government	75 762	1 453	1.9%	748	1.0%	2 202	2.9%	1 744	-	(57.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 104**	**4 875**	**5.2%**	**1 709**	**1.8%**	**6 585**	**7.0%**	**8 348**	**32.4%**	**(79.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 196	3 511	28.8%	1 865	15.3%	5 376	44.1%	6 553	15.3%	(71.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**106 300**	**8 386**	**7.9%**	**3 575**	**3.4%**	**11 961**	**11.3%**	**14 901**	**21.9%**	**(76.0%)**
Governance and Administration	**-**	**-**	**-**	**495**	**-**	**495**	**-**	**2 288**	**19.4%**	**(78.4%)**
Executive & Council	-	-	-	472	-	472	-	1 226	12.8%	(61.5%)
Budget & Treasury Office	-	-	-	24	-	24	-	1 061	89.4%	(97.8%)
Corporate Services	-	-	-	-	-	-	-	1	6.1%	(100.0%)
Community and Public Safety	**14 880**	**-**	**-**	**277**	**1.9%**	**277**	**1.9%**	**906**	**15.1%**	**(69.5%)**
Community & Social Services	14 880	-	-	277	1.9%	277	1.9%	650	50.4%	(57.4%)
Sport And Recreation	-	-	-	-	-	-	-	30	5.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	226	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76 213**	**7 316**	**9.6%**	**2 648**	**3.5%**	**9 964**	**13.1%**	**11 361**	**27.1%**	**(76.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	76 213	7 316	9.6%	2 648	3.5%	9 964	13.1%	11 361	27.1%	(76.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 207**	**1 070**	**7.0%**	**155**	**1.0%**	**1 225**	**8.1%**	**346**	**3.7%**	**(55.4%)**
Electricity	15 207	1 070	7.0%	155	1.0%	1 225	8.1%	346	5.2%	(55.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**328 882**	**123 372**	**37.5%**	**80 918**	**24.6%**	**204 290**	**62.1%**	**90 420**	**56 027.9%**	**(10.5%)**
Ratepayers and other	**181 476**	**69 631**	**38.4%**	**49 632**	**27.3%**	**119 263**	**65.7%**	**66 657**	**42 863.8%**	**(25.5%)**
Government - operating	52 852	36 622	69.3%	25 694	48.6%	62 317	117.9%	16 698	68 931.7%	53.9%
Government - capital	94 104	16 408	17.4%	5 149	5.5%	21 557	22.9%	6 837	-	(24.7%)
Interest	450	711	157.9%	442	98.2%	1 153	256.2%	228	36 062.1%	93.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(228 550)**	**(111 600)**	**48.8%**	**(67 241)**	**29.4%**	**(178 841)**	**78.3%**	**(60 399)**	**56 248.1%**	**11.3%**
Suppliers and employees	(222 350)	(111 600)	50.2%	(67 241)	30.2%	(178 841)	80.4%	(60 018)	56 166.6%	12.0%
Finance charges	(2 990)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 210)	-	-	-	-	-	-	(381)	-	(100.0%)
Net Cash from/(used) Operating Activities	**100 332**	**11 772**	**11.7%**	**13 677**	**13.6%**	**25 449**	**25.4%**	**30 020**	**55 026.8%**	**(54.4%)**
Cash Flow from Investing Activities										
Receipts	**3 456**	**-**	**-**	**-**	**-**	**-**	**-**	**1 343**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 456	-	-	-	-	-	-	1 343	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(104 970)**	**(15 043)**	**14.3%**	**(4 770)**	**4.5%**	**(19 814)**	**18.9%**	**(14 185)**	**-**	**(66.4%)**
Capital assets	(104 970)	(15 043)	14.3%	(4 770)	4.5%	(19 814)	18.9%	(14 185)	-	(66.4%)
Net Cash from/(used) Investing Activities	**(101 514)**	**(15 043)**	**14.8%**	**(4 770)**	**4.7%**	**(19 814)**	**19.5%**	**(12 842)**	**-**	**(62.9%)**
Cash Flow from Financing Activities										
Receipts	**584**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	584	-	-	-	-	-	-	-	-	-
Payments	**(3 283)**	**-**	**-**	**(521)**	**15.9%**	**(521)**	**15.9%**	**(521)**	**34 170.7%**	**-**
Repayment of borrowing	(3 283)	-	-	(521)	15.9%	(521)	15.9%	(521)	34 170.7%	-
Net Cash from/(used) Financing Activities	**(2 699)**	**-**	**-**	**(521)**	**19.3%**	**(521)**	**19.3%**	**(521)**	**34 170.7%**	**-**
Net Increase/(Decrease) in cash held	**(3 881)**	**(3 271)**	**84.3%**	**8 386**	**(216.1%)**	**5 115**	**(131.8%)**	**16 657**	**14 851.1%**	**(49.7%)**
Cash/cash equivalents at the year begin:	(3 300)	(524)	15.9%	(3 795)	115.0%	(524)	15.9%	(161)	-	2 257.4%
Cash/cash equivalents at the year end:	**(7 181)**	**(3 795)**	**52.8%**	**4 591**	**(63.9%)**	**4 591**	**(63.9%)**	**16 496**	**29 633.4%**	**(72.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 175	71.6%	794	13.6%	246	4.2%	615	10.5%	5 829	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 324	16.2%	1 509	7.3%	762	3.7%	14 971	72.8%	20 566	58.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	783	13.3%	473	8.1%	335	5.7%	4 285	72.9%	5 877	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	174	5.7%	162	5.3%	170	5.6%	2 551	83.5%	3 057	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	225.8%	(233)	(148.6%)	(359)	(229.6%)	395	252.4%	157	.4%	-	-	-	-
Total By Income Source	**8 809**	**24.8%**	**2 704**	**7.6%**	**1 154**	**3.3%**	**22 817**	**64.3%**	**35 485**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 467	34.3%	392	9.2%	(132)	(3.1%)	2 550	59.6%	4 278	12.1%	-	-	-	-
Commercial	6 477	49.2%	1 658	12.6%	771	5.9%	4 257	32.3%	13 163	37.1%	-	-	-	-
Households	819	7.0%	682	5.8%	573	4.9%	9 716	82.4%	11 791	33.2%	-	-	-	-
Other	45	.7%	(28)	(.5%)	(57)	(.9%)	6 293	100.6%	6 254	17.6%	-	-	-	-
Total By Customer Group	**8 809**	**24.8%**	**2 704**	**7.6%**	**1 154**	**3.3%**	**22 817**	**64.3%**	**35 485**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	9.9%	0	90.1%	0	26.4%
Auditor-General	-	-	0	100.0%	-	-	-	-	0	29.5%
Other	0	47.0%	0	2.3%	0	19.5%	0	31.1%	0	44.1%
Total	**0**	**20.7%**	**0**	**30.5%**	**0**	**11.2%**	**0**	**37.5%**	**1**	**100.0%**

Contact Details

Municipal Manager	Mr Felix Thembinkosi Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**87 237**	**28 445**	**32.6%**	**22 920**	**26.3%**	**51 365**	**58.9%**	**19 310**	**64.5%**	**18.7%**
Property rates	12 000	685	5.7%	(2)	-	683	5.7%	260	68.7%	(100.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	2	1.3%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 276	221	9.7%	348	15.3%	569	25.0%	260	27.9%	33.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	70	40	57.5%	68	97.1%	108	154.6%	42	12.8%	62.2%
Interest earned - external investments	2 400	462	19.3%	794	33.1%	1 256	52.4%	761	47.8%	4.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	251	32	12.8%	23	9.0%	55	21.8%	29	8.2%	(22.9%)
Licences and permits	3 035	768	25.3%	722	23.8%	1 490	49.1%	449	50.1%	60.7%
Agency services	650	176	27.0%	135	20.7%	310	47.7%	163	30.6%	(17.7%)
Transfers recognised - operational	64 413	25 863	40.2%	20 747	32.2%	46 610	72.4%	17 070	75.5%	21.5%
Other own revenue	142	198	139.7%	86	60.8%	284	200.6%	272	28.0%	(68.4%)
Gains on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**81 632**	**14 342**	**17.6%**	**16 843**	**20.6%**	**31 185**	**38.2%**	**14 715**	**34.9%**	**14.5%**
Employee related costs	33 683	7 337	21.8%	8 832	26.2%	16 169	48.0%	6 714	41.4%	31.5%
Remuneration of councillors	6 978	1 566	22.4%	1 569	22.5%	3 135	44.9%	1 427	44.4%	10.0%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 226	193	6.0%	593	18.4%	786	24.4%	-	-	(100.0%)
Contracted services	5 090	802	15.8%	1 336	26.2%	2 138	42.0%	655	-	104.1%
Transfers and grants	3 000	1 081	36.0%	1 004	33.5%	2 085	69.5%	1 196	56.8%	(16.1%)
Other expenditure	25 655	3 363	13.1%	3 508	13.7%	6 872	26.8%	4 724	23.7%	(25.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 605**	**14 103**		**6 077**		**20 180**		**4 595**		
Transfers recognised - capital	33 181	174	.5%	1 434	4.3%	1 608	4.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**38 608**	**5 157**	**13.4%**	**7 418**	**19.2%**	**12 575**	**32.6%**	**6 500**	**20.4%**	**14.1%**
National Government	25 026	2 477	9.9%	5 032	20.1%	7 509	30.0%	2 034	10.2%	147.4%
Provincial Government	8 715	2 267	26.0%	1 613	18.5%	3 881	44.5%	1 669	240.6%	(3.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 741**	**4 745**	**14.1%**	**6 645**	**19.7%**	**11 390**	**33.8%**	**3 703**	**17.1%**	**79.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 867	412	8.5%	773	15.9%	1 185	24.4%	2 797	29.0%	(72.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**38 608**	**5 157**	**13.4%**	**7 418**	**19.2%**	**12 575**	**32.6%**	**6 500**	**20.4%**	**14.1%**
Governance and Administration	**2 277**	**307**	**13.5%**	**434**	**19.1%**	**741**	**32.6%**	**720**	**34.5%**	**(39.7%)**
Executive & Council	540	61	11.4%	357	66.1%	418	77.5%	642	80.2%	(44.4%)
Budget & Treasury Office	450	193	42.8%	63	13.9%	255	56.7%	29	9.5%	116.7%
Corporate Services	1 287	53	4.2%	14	1.1%	68	5.3%	49	9.3%	(70.7%)
Community and Public Safety	**10 427**	**1 089**	**10.4%**	**2 668**	**25.6%**	**3 756**	**36.0%**	**1 756**	**17.5%**	**51.9%**
Community & Social Services	7 185	917	12.8%	2 046	28.5%	2 963	41.2%	1 166	17.6%	75.5%
Sport And Recreation	1 972	171	8.7%	622	31.5%	793	40.2%	464	21.2%	34.1%
Public Safety	1 270	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	126	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 804**	**3 761**	**14.6%**	**4 234**	**16.4%**	**7 995**	**31.0%**	**3 868**	**20.5%**	**9.5%**
Planning and Development	1 460	82	5.6%	17	1.2%	99	6.7%	654	31.1%	(97.4%)
Road Transport	24 344	3 679	15.1%	4 217	17.3%	7 896	32.4%	3 215	19.3%	31.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**100**	**-**	**-**	**82**	**82.3%**	**82**	**82.3%**	**156**	**78.0%**	**(47.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	82	82.3%	82	82.3%	156	78.0%	(47.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**114 537**	**26 166**	**22.8%**	**41 511**	**36.2%**	**67 676**	**59.1%**	**60 141**	**80.7%**	**(31.0%)**
Ratepayers and other	**14 543**	**(307)**	**(2.1%)**	**11 522**	**79.2%**	**11 215**	**77.1%**	**35 369**	**97.8%**	**(67.4%)**
Government - operating	64 413	25 708	39.9%	17 070	26.5%	42 778	66.4%	17 070	74.7%	-
Government - capital	33 181	-	-	12 643	38.1%	12 643	38.1%	7 053	68.6%	79.3%
Interest	2 400	764	31.8%	275	11.5%	1 040	43.3%	649	34.3%	(57.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(76 987)**	**(43 773)**	**56.9%**	**(2 837)**	**3.7%**	**(46 610)**	**60.5%**	**(20 844)**	**73.4%**	**(86.4%)**
Suppliers and employees	(76 987)	(42 643)	55.4%	(2 223)	2.9%	(44 865)	58.3%	(19 921)	75.1%	(88.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 130)	-	(614)	-	(1 744)	-	(923)	41.7%	(33.5%)
Net Cash from/(used) Operating Activities	**37 549**	**(17 607)**	**(46.9%)**	**38 674**	**103.0%**	**21 066**	**56.1%**	**39 298**	**93.1%**	**(1.6%)**
Cash Flow from Investing Activities										
Receipts	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 600	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(38 540)**	**(2 337)**	**6.1%**	**(5 320)**	**13.8%**	**(7 657)**	**19.9%**	**(4 082)**	**11.6%**	**30.3%**
Capital assets	(38 540)	(2 337)	6.1%	(5 320)	13.8%	(7 657)	19.9%	(4 082)	11.6%	30.3%
Net Cash from/(used) Investing Activities	**(36 940)**	**(2 337)**	**6.3%**	**(5 320)**	**14.4%**	**(7 657)**	**20.7%**	**(4 082)**	**12.5%**	**30.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**610**	**(19 944)**	**(3 271.9%)**	**33 353**	**5 471.7%**	**13 409**	**2 199.8%**	**35 215**	**470.6%**	**(5.3%)**
Cash/cash equivalents at the year begin:	49 156	-	-	(19 944)	(40.6%)	-	-	1 613	-	(1 336.7%)
Cash/cash equivalents at the year end:	**49 766**	**(19 944)**	**(40.1%)**	**13 409**	**26.9%**	**13 409**	**26.9%**	**36 828**	**478.4%**	**(63.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	9	100.0%	9	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 608	28.3%	1 242	9.8%	440	3.5%	7 437	58.4%	12 727	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	237	8.0%	76	2.6%	63	2.2%	2 576	87.3%	2 951	18.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	128	100.0%	128	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	750	100.0%	750	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(719)	219.2%	5	(1.4%)	1	(.3%)	386	(117.5%)	(328)	(2.0%)	-	-	-	-
Total By Income Source	**3 125**	**19.2%**	**1 322**	**8.1%**	**505**	**3.1%**	**11 284**	**69.5%**	**16 236**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 309	33.9%	771	20.0%	47	1.2%	1 730	44.9%	3 857	23.8%	-	-	-	-
Commercial	728	14.3%	310	6.1%	259	5.1%	3 808	74.6%	5 104	31.4%	-	-	-	-
Households	1 071	15.0%	232	3.2%	190	2.7%	5 665	79.1%	7 159	44.1%	-	-	-	-
Other	17	14.2%	9	7.9%	9	7.5%	82	70.5%	116	.7%	-	-	-	-
Total By Customer Group	**3 125**	**19.2%**	**1 322**	**8.1%**	**505**	**3.1%**	**11 284**	**69.5%**	**16 236**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	34.0%	299	31.6%	77	8.2%	249	26.3%	949	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**323**	**34.0%**	**299**	**31.6%**	**77**	**8.2%**	**249**	**26.3%**	**949**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**130 194**	**56 702**	**43.6%**	**38 669**	**29.7%**	**95 371**	**73.3%**	**28 458**	**64.9%**	**35.9%**
Property rates	8 500	6 133	72.2%	925	10.9%	7 058	83.0%	975	54.4%	(5.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	800	205	25.6%	206	25.7%	410	51.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	390	-	(100.0%)
Rental of facilities and equipment	650	200	30.8%	188	28.9%	388	59.7%	181	45.0%	3.5%
Interest earned - external investments	1 300	700	53.8%	716	55.1%	1 416	108.9%	503	71.4%	42.4%
Interest earned - outstanding debtors	300	85	28.3%	105	35.1%	190	63.4%	78	64.2%	34.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	144	32.1%	179	39.8%	324	71.9%	127	93.5%	41.0%
Licences and permits	250	68	27.4%	71	28.5%	140	55.9%	58	57.2%	22.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 059	44 232	42.9%	32 580	31.6%	76 812	74.5%	23 142	67.6%	40.8%
Other own revenue	14 885	4 934	33.1%	3 699	24.9%	8 633	58.0%	3 003	49.8%	23.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**118 134**	**35 728**	**30.2%**	**31 814**	**26.9%**	**67 542**	**57.2%**	**31 950**	**53.9%**	**(.4%)**
Employee related costs	37 664	9 082	24.1%	9 436	25.1%	18 519	49.2%	8 227	52.0%	14.7%
Remuneration of councillors	12 622	2 756	21.8%	2 857	22.6%	5 614	44.5%	2 632	47.9%	8.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 214	8 456	102.9%	8 675	105.6%	17 131	208.5%	7 844	329.5%	10.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 675	2 540	33.1%	1 727	22.5%	4 268	55.6%	1 838	21.5%	(6.0%)
Transfers and grants	2 061	-	-	304	14.8%	304	14.8%	-	-	(100.0%)
Other expenditure	49 898	12 893	25.8%	8 814	17.7%	21 707	43.5%	11 409	45.7%	(22.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 060**	**20 974**		**6 855**		**27 829**		**(3 492)**		
Transfers recognised - capital	-	25 539	-	46 642	-	72 181	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**107 639**	**23 838**	**22.1%**	**28 406**	**26.4%**	**52 244**	**48.5%**	**8 545**	**51.3%**	**232.4%**
National Government	85 379	18 366	21.5%	23 181	27.2%	41 547	48.7%	8 545	51.3%	171.3%
Provincial Government	11 700	838	7.2%	4 938	42.2%	5 775	49.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 079**	**19 203**	**19.8%**	**28 119**	**29.0%**	**47 322**	**48.7%**	**8 545**	**51.3%**	**229.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 560	4 635	43.9%	287	2.7%	4 922	46.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**107 639**	**23 838**	**22.1%**	**28 406**	**26.4%**	**52 244**	**48.5%**	**8 545**	**51.3%**	**232.4%**
Governance and Administration	**3 060**	**1 877**	**61.3%**	**56**	**1.8%**	**1 933**	**63.2%**	**81**	**-**	**(30.4%)**
Executive & Council	1 900	1 840	96.8%	16	.8%	1 856	97.7%	20	-	(21.8%)
Budget & Treasury Office	100	14	13.8%	23	23.2%	37	36.9%	29	-	(20.0%)
Corporate Services	1 060	23	2.2%	17	1.6%	40	3.8%	32	-	(45.2%)
Community and Public Safety	**2 100**	**38**	**1.8%**	**127**	**6.0%**	**165**	**7.8%**	**52**	**-**	**146.5%**
Community & Social Services	2 100	38	1.8%	127	6.0%	165	7.8%	52	-	146.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**102 479**	**21 923**	**21.4%**	**28 223**	**27.5%**	**50 146**	**48.9%**	**8 412**	**51.1%**	**235.5%**
Planning and Development	4 400	-	-	-	-	-	-	9	-	(100.0%)
Road Transport	98 079	21 923	22.4%	28 223	28.8%	50 146	51.1%	8 404	51.0%	235.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**226 143**	**80 951**	**35.8%**	**85 239**	**37.7%**	**166 191**	**73.5%**	**57 750**	**72.5%**	**47.6%**
Ratepayers and other	**26 205**	**10 395**	**39.7%**	**5 196**	**19.8%**	**15 591**	**59.5%**	**4 441**	**51.3%**	**17.0%**
Government - operating	103 059	44 232	42.9%	32 580	31.6%	76 812	74.5%	23 142	67.9%	40.8%
Government - capital	95 579	25 539	26.7%	46 642	48.8%	72 181	75.5%	29 586	88.7%	57.6%
Interest	1 300	785	60.4%	821	63.2%	1 606	123.5%	581	70.4%	41.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(108 946)**	**(25 528)**	**23.4%**	**(23 097)**	**21.2%**	**(48 625)**	**44.6%**	**(24 085)**	**43.3%**	**(4.1%)**
Suppliers and employees	(107 790)	(25 377)	23.5%	(22 894)	21.2%	(48 272)	44.8%	(24 085)	43.3%	(4.9%)
Finance charges	(70)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 086)	(151)	13.9%	(203)	18.7%	(354)	32.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**117 198**	**55 423**	**47.3%**	**62 142**	**53.0%**	**117 565**	**100.3%**	**33 665**	**132.7%**	**84.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(107 639)**	**(23 838)**	**22.1%**	**(30 475)**	**28.3%**	**(54 313)**	**50.5%**	**(8 545)**	**51.3%**	**256.7%**
Capital assets	(107 639)	(23 838)	22.1%	(30 475)	28.3%	(54 313)	50.5%	(8 545)	51.3%	256.7%
Net Cash from/(used) Investing Activities	**(107 639)**	**(23 838)**	**22.1%**	**(30 475)**	**28.3%**	**(54 313)**	**50.5%**	**(8 545)**	**51.3%**	**256.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 559**	**31 585**	**330.4%**	**31 667**	**331.3%**	**63 253**	**661.7%**	**25 120**	**-**	**26.1%**
Cash/cash equivalents at the year begin:	42 846	42 846	100.0%	74 431	173.7%	42 846	100.0%	23 137	27.2%	221.7%
Cash/cash equivalents at the year end:	**52 405**	**74 431**	**142.0%**	**106 099**	**202.5%**	**106 099**	**202.5%**	**48 257**	**523.9%**	**119.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	275	5.2%	171	3.2%	176	3.3%	4 648	88.2%	5 269	67.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	74	6.6%	56	5.0%	45	4.0%	944	84.4%	1 119	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	37.0%	36	20.7%	18	10.4%	55	31.9%	172	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15	1.8%	14	1.7%	9	1.1%	795	95.4%	833	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	6.9%	59	13.3%	(47)	(10.5%)	402	90.3%	445	5.7%	-	-	-	-
Total By Income Source	**458**	**5.8%**	**336**	**4.3%**	**201**	**2.6%**	**6 844**	**87.3%**	**7 839**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	25	1.0%	23	.9%	(32)	(1.3%)	2 527	99.4%	2 543	32.4%	-	-	-	-
Commercial	218	11.8%	127	6.8%	140	7.5%	1 370	73.9%	1 855	23.7%	-	-	-	-
Households	137	4.6%	122	4.1%	90	3.0%	2 634	88.3%	2 982	38.0%	-	-	-	-
Other	78	17.0%	64	13.9%	4	.8%	314	68.4%	458	5.8%	-	-	-	-
Total By Customer Group	**458**	**5.8%**	**336**	**4.3%**	**201**	**2.6%**	**6 844**	**87.3%**	**7 839**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	536	100.0%	-	-	-	-	-	-	536	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	382	100.0%	-	-	-	-	-	-	382	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 306	100.0%	-	-	-	-	-	-	18 306	95.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**19 224**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19 224**	**100.0%**

Contact Details

Municipal Manager	Mr ZS Skhosana	039 259 5309
Financial Manager	Mr Z Cezu	039 259 5010

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**265 811**	**102 148**	**38.4%**	**91 835**	**34.5%**	**193 983**	**73.0%**	**74 598**	**64.8%**	**23.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 748	6 181	14.5%	12 017	28.1%	18 199	42.6%	9 330	55.3%	28.8%
Service charges - sanitation revenue	-	3 754	-	-	-	3 754	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 000	379	18.9%	1 232	61.6%	1 611	80.5%	1 136	37.1%	8.4%
Interest earned - outstanding debtors	-	1 223	-	1 333	-	2 556	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	220 563	90 023	40.8%	76 785	34.8%	166 808	75.6%	65 494	72.4%	17.2%
Other own revenue	500	588	117.7%	468	93.5%	1 056	211.2%	(1 363)	3.3%	(134.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**254 996**	**52 578**	**20.6%**	**60 870**	**23.9%**	**113 448**	**44.5%**	**60 984**	**49.8%**	**(.2%)**
Employee related costs	90 434	23 809	26.3%	23 824	26.3%	47 633	52.7%	20 297	49.5%	17.4%
Remuneration of councillors	6 181	1 162	18.8%	1 242	20.1%	2 404	38.9%	1 137	39.8%	9.3%
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 000	-	-	-	-	-	-	-	-	-
Finance charges	3 500	-	-	1 427	40.8%	1 427	40.8%	694	65.6%	105.7%
Bulk purchases	7 800	1 007	12.9%	2 080	26.7%	3 087	39.6%	3 192	65.7%	(34.8%)
Other Materials	-	-	-	-	-	-	-	(504)	-	(100.0%)
Contracted services	36 317	3 186	8.8%	7 357	20.3%	10 543	29.0%	5 418	29.9%	35.8%
Transfers and grants	12 000	4 000	33.3%	4 255	35.5%	8 255	68.8%	-	-	(100.0%)
Other expenditure	66 763	19 414	29.1%	20 685	31.0%	40 099	60.1%	30 749	71.5%	(32.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 816**	**49 570**		**30 964**		**80 535**		**13 614**		
Transfers recognised - capital	210 486	49 764	23.6%	146 096	69.4%	195 860	93.1%	154	33.3%	94 768.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**227 234**	**50 764**	**22.3%**	**66 990**	**29.5%**	**117 754**	**51.8%**	**43 863**	**32.9%**	**52.7%**
National Government	210 486	44 971	21.4%	63 007	29.9%	107 978	51.3%	33 148	28.7%	90.1%
Provincial Government	-	4 794	-	2 912	-	7 706	-	10 715	82.0%	(72.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**210 486**	**49 764**	**23.6%**	**65 919**	**31.3%**	**115 683**	**55.0%**	**43 863**	**32.9%**	**50.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	16 748	1 000	6.0%	1 071	6.4%	2 070	12.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	**227 234**	**50 764**	**22.3%**	**66 990**	**29.5%**	**117 754**	**51.8%**	**43 863**	**32.9%**	**52.7%**
Governance and Administration	**3 386**	**1 013**	**29.9%**	**1 338**	**39.5%**	**2 351**	**69.4%**	**186**	**20.2%**	**619.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	130	-	-	-	-	-	-	-	-	-
Corporate Services	3 256	1 013	31.1%	1 338	41.1%	2 351	72.2%	186	20.2%	619.3%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**73**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	73	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**223 848**	**49 750**	**22.2%**	**65 652**	**29.3%**	**115 402**	**51.6%**	**43 604**	**32.9%**	**50.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	600	-	-	-	-	-	-	-	-	-
Waste Water Management	223 248	49 750	22.3%	65 652	29.4%	115 402	51.7%	43 604	28.9%	50.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**463 473**	**213 601**	**46.1%**	**175 379**	**37.8%**	**388 980**	**83.9%**	**147 805**	**68.5%**	**18.7%**
Ratepayers and other	**30 424**	**7 531**	**24.8%**	**9 928**	**32.6%**	**17 459**	**57.4%**	**7 073**	**34.2%**	**40.4%**
Government - operating	220 563	95 915	43.5%	76 350	34.6%	172 266	78.1%	74 137	75.5%	3.0%
Government - capital	210 486	108 501	51.5%	87 038	41.4%	195 539	92.9%	65 446	69.8%	33.0%
Interest	2 000	1 653	82.7%	2 063	103.1%	3 716	185.8%	1 150	37.5%	79.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(209 917)**	**(91 816)**	**43.7%**	**(72 302)**	**34.4%**	**(164 117)**	**78.2%**	**(58 841)**	**64.4%**	**22.9%**
Suppliers and employees	(194 417)	(87 816)	45.2%	(66 619)	34.3%	(154 435)	79.4%	(58 392)	65.1%	14.1%
Finance charges	(3 500)	(0)	-	(1 427)	40.8%	(1 427)	40.8%	(450)	14.8%	217.3%
Transfers and grants	(12 000)	(4 000)	33.3%	(4 255)	35.5%	(8 255)	68.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**253 556**	**121 785**	**48.0%**	**103 077**	**40.7%**	**224 862**	**88.7%**	**88 964**	**71.9%**	**15.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(226 772)**	**(58 303)**	**25.7%**	**(75 053)**	**33.1%**	**(133 356)**	**58.8%**	**(37 237)**	**33.3%**	**101.6%**
Capital assets	(226 772)	(58 303)	25.7%	(75 053)	33.1%	(133 356)	58.8%	(37 237)	33.3%	101.6%
Net Cash from/(used) Investing Activities	**(226 772)**	**(58 303)**	**25.7%**	**(75 053)**	**33.1%**	**(133 356)**	**58.8%**	**(37 237)**	**33.3%**	**101.6%**
Cash Flow from Financing Activities										
Receipts	**12**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12	-	-	-	-	-	-	-	-	-
Payments	**(2 494)**	**-**	**-**	**(1 297)**	**52.0%**	**(1 297)**	**52.0%**	**(1 604)**	**42.5%**	**(19.1%)**
Repayment of borrowing	(2 494)	-	-	(1 297)	52.0%	(1 297)	52.0%	(1 604)	42.5%	(19.1%)
Net Cash from/(used) Financing Activities	**(2 482)**	**-**	**-**	**(1 297)**	**52.3%**	**(1 297)**	**52.3%**	**(1 604)**	**42.6%**	**(19.1%)**
Net Increase/(Decrease) in cash held	**24 303**	**63 482**	**261.2%**	**26 727**	**110.0%**	**90 209**	**371.2%**	**50 124**	**355.6%**	**(46.7%)**
Cash/cash equivalents at the year begin:	30 000	20 186	67.3%	83 668	278.9%	20 186	67.3%	58 512	235.6%	43.0%
Cash/cash equivalents at the year end:	**54 303**	**83 668**	**154.1%**	**110 395**	**203.3%**	**110 395**	**203.3%**	**108 636**	**349.8%**	**1.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 978	24.0%	3 125	25.2%	2 564	20.7%	3 741	30.2%	12 408	63.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 141	23.2%	1 223	24.9%	999	20.3%	1 548	31.5%	4 911	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	453	20.6%	437	19.9%	442	20.2%	861	39.3%	2 192	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 572**	**23.4%**	**4 784**	**24.5%**	**4 005**	**20.5%**	**6 150**	**31.5%**	**19 511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 460	26.5%	1 591	28.8%	1 122	20.3%	1 342	24.3%	5 516	28.3%	-	-	-	-
Commercial	678	34.0%	444	22.2%	314	15.7%	560	28.1%	1 996	10.2%	-	-	-	-
Households	2 434	20.3%	2 749	22.9%	2 569	21.4%	4 248	35.4%	12 000	61.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 572**	**23.4%**	**4 784**	**24.5%**	**4 005**	**20.5%**	**6 150**	**31.5%**	**19 511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	806	100.0%	-	-	-	-	-	-	806	12.3%
PAYE deductions	1 358	100.0%	-	-	-	-	-	-	1 358	20.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	261	100.0%	-	-	-	-	-	-	261	4.0%
Trade Creditors	3 560	100.0%	-	-	-	-	-	-	3 560	54.5%
Auditor-General	547	100.0%	-	-	-	-	-	-	547	8.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 532**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 532**	**100.0%**

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.